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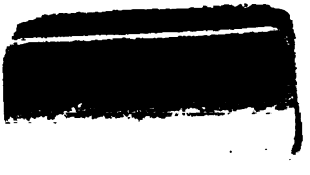

U. S. IMPORT DUTIES,

UNDER

EXISTING LAWS AND DECISIONS,

AND

DIGEST OF THE TARIFF LAWS.

JULY 1, 1883.

WITH AN APPENDIX,

CONTAINING TABLES OF FOREIGN MONEYS, WEIGHTS AND MEASURES, REDUCED TO UNITED STATES STANDARD, AND RATES OF TARE.

COMPILED BY

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BALTIMORE.

SIXTH EDITION.

BALTIMORE:
CUSHINGS & BAILEY.

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1883.

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PREFACE TO FIRST EDITION

PUBLISHED IN 1871.

In presenting this Manual to the public, the compiler deems it only necessary to remark that an experience in the business of Custom-House Broker for upwards of Twelve Years, justifies his recommending it as a reliable work; and it may be readily inferred what amount of labor and research was required in its compilation, when it is considered that the provisions of the tariff laws, now in force, date back as far as the Act of August 30, 1842.

The Manual will be found to contain a Digest of the Tariff Laws from August 30, 1842, to date, thus covering the changes made at the last session of Congress, and a Schedule of the Rates of duties, alphabetically arranged, (each article bearing reference to the paragraphs of the Digest which prescribes the rate of duty,) and, in addition, numerous Extracts from Important Decisions of the Treasury Department and Explanatory Notes, with an Appendix of Tables of Foreign Moneys, Weights, and Measures, reduced to the United States standard, Rates of Tare, Rates of Drawback, and other important Regulations of the Customs, which cannot fail to prove of service, not only to the importer, but also to those dealing in imported articles and to the general business public.

PREFACE TO SIXTH EDITION.

The former Editions of the Manual having met with such flattering success, the compiler has been encouraged to issue "The Sixth Edition," revised to conform to the new law of March 3, 1883, which he presents to the public with full assurance of its reliability and correctness.

In the preparation of this edition, the compiler has been assisted by Mr. Wm. H. Masson, of Baltimore, whose practical experience in matters connected with the Tariff, embraces a period of near twenty years.

M212679

PLAN OF COMPILATION.

The Digest contains the various TARIFF LAWS in force on and after July 1, 1883, and the laws appertaining to Entry, Appraisal and Warehousing of Imports, drawbacks upon Exports, &c., with decisions of the Treasury Department bearing upon the same. The paragraphs are consecutively numbered to facilitate reference from the "Schedule of Duties."

The "SCHEDULE" contains the Rates of Duties upon every article imported, alphabetically arranged, and each article bears numerical reference to the paragraph of the law imposing the duty or providing for the classification, for the assessment of duty. The decisions referred to throughout the Schedule, are those rendered by the Treasury Department. See "Note" on page 174.

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DIGEST

OF THE

TARIFF LAWS.

ACT OF MARCH 24, 1874.

[From U. S. Statutes, vol. 18, page 24.]

AN ACT to establish bonded warehouses for storing and cleansing of Rice intended for Exportation.

[PARAGRAPH 1.*] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the passage of this act importers' bonded warehouses, to be used for the storage and cleansing of imported rice intended for exportation to foreign countries, may be established at any port of entry in the United States, under such rules and regulations as the Secretary of the Treasury may prescribe. (*Treas'y Dept. decision No.* 1970 *prescribes regulations.*)

ACT OF JUNE 22, 1874.

[From U. S. Statutes, vol. 18, page 186.]

AN ACT to amend the customs-revenue laws and to repeal moieties.

[2.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the thirty-ninth section of the act entitled "An act further to prevent smuggling, and for other purposes," approved July eighteenth, eighteen hundred and sixty-six; and the second section of the act entitled "An act to regulate the disposition of the proceeds of fines, penalties, and forfeitures incurred under the laws relating to the customs, and for other purposes," approved March second, eighteen hundred and sixty-seven, be, and the same are hereby, repealed.

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*The paragraphs are consecutively numbered to facilitate reference from the alphabetical Schedule of the Rates of Duties; the sections are numbered as in the laws.

Fines, &c. to be paid into the Treasury.

[3.] *Sec. 2.* That all provisions of law under which moieties of any fines, penalties, or forfeitures, under the customs-revenue laws, or any share therein, or commission thereon, are paid to informers, or officers of customs, or other officers of the United States, are hereby repealed; and from and after the date of the passage of this act the proceeds of all such fines, penalties, and forfeitures shall be paid into the Treasury of the United States.

[4.] *Sec. 3.* That it shall hereafter be the duty of the Secretary of the Treasury, out of any money specifically appropriated by Congress, to make suitable compensation in certain cases under the customs-revenue laws, as hereinafter provided, and not otherwise; and for the purpose of making such compensation for the next fiscal year, the sum of one hundred thousand dollars is hereby appropriated out of any money in the Treasury not otherwise appropriated; and he shall annually report to Congress, in detail, all payments by him for such purpose.

Compensation to Informer, &c. Seizing Smuggled Goods.

[5.] *Sec. 4.* That whenever any officer of the customs or other person shall detect and seize goods, wares, or merchandise, in the act of being smuggled, or which have been smuggled, he shall be entitled to such compensation therefor as the Secretary of the Treasury shall award, not exceeding in amount one-half of the net proceeds, if any, resulting from such seizure, after deducting all duties, costs, and charges connected therewith: *Provided*, That for the purposes of this act smuggling shall be construed to mean the act, with intent to defraud, of bringing into the United States, or, with like intent, attempting to bring into the United States, dutiable articles without passing the same, or the package containing the same, through the custom house, or submitting them to the officers of the revenue for examination. And whenever any person not an officer of the United States shall furnish to a district attorney, or to any chief officer of the customs, original information concerning any fraud upon the customs-revenue, perpetrated or contemplated, which shall lead to the recovery of any duties withheld, or of any fine, penalty, or forfeiture incurred, whether by importers or their agents, or by any officer or person employed in the customs service, such compensation may, on such recovery, be paid to such person so furnishing information as shall be just and reasonable, not exceeding in any case the sum of five thousand dollars; which compensation shall be paid, under the direction of the Secretary of the Treasury, out of any money appropriated for that purpose.

Production of Books, &c., in suits.

[6.] *Sec. 5.* That in all suits and proceedings other than criminal arising under any of the revenue-laws of the United States, the attorney representing the Government, whenever, in his belief, any business-book, invoice, or paper, belonging to or under the control of the defendant or claimant, will tend to prove any allegation made by the United States, may make a written motion, particularly describing such book, invoice, or paper, and setting forth the allegation which he expects to prove; and thereupon the court in which suit or proceeding is pending may, at its discretion, issue a notice to the defendant or claimant to produce such book, invoice, or paper in court, at a day and hour to be specified in said notice, which, together with a copy of said motion, shall be served formally on the defendant or claimant by the United States marshal by delivering to him a certified copy thereof, or otherwise serving the same as original notices of suit in the same court are served; and if the defendant or claimant shall fail or refuse to produce such book, invoice, or paper in obedience to such notice, the allegations stated in the said motion shall be taken as confessed unless his failure or refusal to produce the same shall be explained to the satisfaction of the court. And if produced, the said attorney shall be permitted, under the direction of the court, to make examination (at which examination the defendant or claimant, or his agent, may be present) of such entries in said book, invoice, or paper as relate to or tend to prove the allegation aforesaid, and may offer the same in evidence on behalf of the United States. But the owner of said books and papers, his agent or attorney, shall have, subject to the order of the court, the custody of them, except pending their examination in court as aforesaid.

Claim of informer to be certified.

[7.] *Sec. 6.* That no payment shall be made to any person furnishing information in any case wherein judicial proceedings shall have been instituted, unless his claim to compensation shall have been established to the satisfaction of the court or judge having cognizance of such proceedings, and the value of his services duly certified by said court or judge for the information of the Secretary of the Treasury; but no certificate of the value of such services shall be conclusive of the amount thereof. And when any fine, penalty, or forfeiture shall be collected without judicial proceedings, the Secretary of the Treasury shall, before directing payment to any person claiming such compensation, require satisfactory proof that such person is justly entitled thereto.

Officers not to receive part of informer's fee, except, &c.

[8.] *Sec. 7.* That except in cases of smuggling as aforesaid, it shall not be lawful for any officer of the United States, under any

pretense whatever, directly or indirectly, to receive, accept, or contract for any portion of the money which may, under any of the provisions of this or any other act, accrue to any such person furnishing information; and any such officer who shall so receive, accept, or contract for any portion of the money that may accrue as aforesaid shall be guilty of a misdemeanor, and, on conviction thereof, shall be liable to a fine not exceeding five thousand dollars, or imprisonment for not more than one year, or both, in the discretion of the court, and shall not be thereafter eligible to any office of honor, trust, or emolument. And any such person so furnishing information as aforesaid, who shall pay to any such officer of the United States, or to any person for his use, directly or indirectly, any portion of said money, or any other valuable thing, on account of or because of such money, shall have a right of action against such officer or other person, and his legal representatives, to recover back the same, or the value thereof.

Who may Testify.

[9.] ***Sec. 8.*** That no officer, or other person entitled to or claiming compensation under any provision of this act, shall be thereby disqualified from becoming a witness in any action, suit, or proceeding for the recovery, mitigation, or remission thereof, but shall be subject to examination and cross-examination in like manner with other witnesses, without being thereby deprived of any right, title, share, or interest in any fine, penalty, or forfeiture to which such examination may relate; and in every such case the defendant or defendants may appear and testify and be examined and cross-examined in like manner.

Entry of Merchandise over $100 in value without certified invoice when allowed.

[10.] ***Sec. 9.*** That except in the case of personal effects accompanying the passenger, no importation exceeding one hundred dollars in dutiable value shall be admitted to entry without the production of a duly-certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before any officer authorized to administer oaths, showing why it is impracticable to produce such invoice. (*Treas'y Dept. decisions* 2146–2716–4025–4149–4234–4338–4380–4456–4637–5415. *See also Paragraph* 122.)

[11.] ***Sec. 10.*** That no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement, in the form of an invoice or otherwise, showing either the actual cost of the merchandise included in such importation, or, to the best of the knowledge, information, and belief of the deponent, the foreign market value thereof; which statement shall be verified by the owner, importer, consignee, or agent de-

siring to make entry of the merchandise, and which oath shall be administered by the collector or his deputy.

[12.] ***Sec. 11.*** That before such oath is taken, it shall be lawful for the collector or deputy administering the same to question the deponent touching the sources of his knowledge, information, or belief in the premises, and to require him to make oath to the same, and to produce any letter or paper, in his possession or under his control, which may assist the officers of the customs in ascertaining the dutiable value of the importation, or any part thereof; and in default of such production, when so requested, such owner, importer, consignee, and agent shall be thereafter debarred from producing any such letter or paper for the purpose of avoiding any penalty or forfeiture incurred under this act, unless he shall show to the satisfaction of the court that it was not in his power to produce the same when so demanded.

Fraudulent or False Invoices, &c.

[13.] ***Sec. 12.*** That any owner, importer, consignee, agent, or other person who shall, with intent to defraud the revenue, make, or attempt to make, any entry of imported merchandise, by means of any fraudulent or false invoice, affidavit, letter, or paper, or by means of any false statement, written or verbal, or who shall be guilty of any willful act or omission by means whereof the United States shall be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper, or statement, or affected by such act or omission, shall, for each offense, be fined in any sum not exceeding five thousand dollars nor less than fifty dollars, or be imprisoned for any time not exceeding two years, or both; and, in addition to such fine, such merchandise shall be forfeited; which forfeiture shall only apply to the whole of the merchandise in the case or package containing the particular article or articles of merchandise to which such fraud or alleged fraud relates; and anything contained in any act which provides for the forfeiture or confiscation of an entire invoice in consequence of any item or items contained in the same being undervalued, be, and the same is hereby, repealed. (*See Paragraph* 127 *and Treas'y Dept. decisions* 4459 *and* 4913.)

[14.] ***Sec. 13.*** That any merchandise entered by any person or persons violating any of the provisions of the preceding section, but not subject to forfeiture under the same section, may, while owned by him or them, or while in his or their possession, to double the amount claimed, be taken by the collector and held as security for the payment of any fine or fines incurred as aforesaid, or may be levied upon and sold on execution to satisfy any judgment recovered for such fine or fines. But nothing herein contained shall prevent

any owner or claimant from obtaining a release of such merchandise on giving a bond, with sureties satisfactory to the collector, or, in case of judicial proceedings, satisfactory to the court, or the judge thereof, for the payment of any fine or fines so incurred: *Provided, however*, That such merchandise shall in no case be released until all accrued duties thereon shall have been paid or secured.

[15.] ***Sec. 14.*** Repealed by Section 7 of Act of March 3, 1883. (*See Paragraph* 1247.)

To whom violations to be reported, and petitions for relief.

[16.] ***Sec. 15.*** That it shall be the duty of any officer or person employed in the customs-revenue service of the United States, upon detection of any violation of the customs-laws, forthwith to make complaint thereof to the collector of the district, whose duty it shall be promptly to report the same to the district attorney of the district in which such frauds shall be committed. Immediately upon the receipt of such complaint, if, in his judgment, it can be sustained, it shall be the duty of such district attorney to cause investigation into the facts to be made before a United States commissioner having jurisdiction thereof, and to initiate proper proceedings to recover the fines and penalties in the premises, and to prosecute the same with the utmost diligence to final judgment.

[17.] ***Sec. 16.*** That in all actions, suits, and proceedings in any court of the United States now pending or hereafter commenced or prosecuted to enforce or declare the forfeiture of any goods, wares, or merchandise, or to recover the value thereof, or any other sum alleged to be forfeited by reason of any violation of the provisions of the customs-revenue laws, or any of such provisions, in which action, suit, or proceeding an issue or issues of fact shall have been joined, it shall be the duty of the court, on the trial thereof, to submit to the jury, as a distinct and separate proposition, whether the alleged acts were done with an actual intention to defraud the United States, and to require upon such proposition a special finding by such jury; or, if such issues be tried by the court without a jury, it shall be the duty of the court to pass upon and decide such proposition as a distinct and separate finding of fact; and in such cases, unless intent to defraud shall be so found, no fine, penalty, or forfeiture shall be imposed.

[18.] ***Sec. 17.*** That whenever, for an alleged violation of the customs-revenue laws, any person who shall be charged with having incurred any fine, penalty, forfeiture, or disability other than imprisonment, or shall be interested in any vessel or merchandise seized or subject to seizure, when the appraised value of such vessel or merchandise is not less than one thousand dollars, shall present his peti-

tion to the judge of the district in which the alleged violation occurred, or in which the property is situated, setting forth, truly and particularly, the facts and circumstances of the case, and praying for relief, such judge shall, if the case, in his judgment, requires, proceed to inquire, in a summary manner into the circumstances of the case, at such reasonable time as may be fixed by him for that purpose, of which the district attorney and the collector shall be notified by the petitioner, in order that they may attend and show cause why the petition should be refused.

[19.] ***Sec. 18.*** That the summary investigation hereby provided for may be held before the judge to whom the petition is presented, or, if he shall so direct, before any United States commissioner for such district, and the facts appearing thereon shall be stated and annexed to the petition, and, together with a certified copy of the evidence, transmitted to the Secretary of the Treasury, who shall thereupon have power to mitigate or remit such fine, penalty, or forfeiture, or remove such disability, or any part thereof, if, in his opinion, the same shall have been incurred without willful negligence or any intention of fraud in the person or persons incurring the same, and to direct the prosecution, if any shall have been instituted for the recovery thereof, to cease and be discontinued upon such terms or conditions as he may deem reasonable and just.

Officers when deemed guilty of Felony.

[20.] ***Sec. 19.*** That it shall not be lawful for any officer or officers of the United States to compromise or abate any claim of the United States arising under the customs laws, for any fine, penalty, or forfeiture incurred by a violation thereof; and any officer or person who shall so compromise or abate any such claim, or attempt to make such compromise or abatement, or in any manner relieve or attempt to relieve from such fine, penalty, or forfeiture, shall be deemed guilty of a felony, and, on conviction thereof, shall suffer imprisonment not exceeding ten years, and be fined not exceeding ten thousand dollars; *Provided, however*, That the Secretary of the Treasury shall have power to remit any fines, penalties, or forfeitures, or to compromise the same, in accordance with existing law. (*See Paragraph* 335.)

Applicants for remission of Fines, &c.

[21.] ***Sec. 20.*** That whenever any application shall be made to the Secretary of the Treasury for the mitigation or remission of any fine, penalty, or forfeiture, or the refund of any duties, in case the amount involved is not less than one thousand dollars, the applicant shall notify the district attorney and the collector of customs of the district in which the duties, fine, penalty, or forfeiture accrued; and

it shall be the duty of such collector and district attorney to furnish to the Secretary of the Treasury all practicable information necessary to enable him to protect the interests of the United States.

Liquidation of Entry, when conclusive.

[22.] ***Sec. 21.*** That whenever any goods, wares, and merchandise shall have been entered and passed free of duty, and whenever duties upon any imported goods, wares, and merchandise shall have been liquidated and paid, and such goods, wares, and merchandise shall have been delivered to the owner, importer, agent, or consignee, such entry and passage free of duty and such settlement of duties shall, after the expiration of one year from the time of entry, in the absence of fraud and in the absence of protest by the owner, importer, agent, or consignee, be final and conclusive upon all parties. (*Treas'y Dept. decisions*, 4588, 5526.)

Suits to be commenced within three Years.

[23.] ***Sec. 22.*** That no suit or action to recover any pecuniary penalty or forfeiture of property accruing under the customs-revenue laws of the United States shall be instituted unless such suit or action shall be commenced within three years after the time when such penalty or forfeiture shall have accrued; *Provided*, That the time of the absence from the United States of the person subject to such penalty or forfeiture, or of any concealment or absence of the property, shall not be reckoned within this period of limitation.

[24.] (***Sec. 23.*** Fixes salaries of certain collectors, naval officers and surveyors.)

Secretary of Treasury to control and regulate bonded warehouses, general-order stores, &c.

[25.] ***Sec. 24.*** That the Secretary of the Treasury shall, from time to time, make such regulations as he may deem necessary for the conduct and management of the bonded warehouses, general-order stores, and other depositories of the imported merchandise throughout the United States; all regulations or orders issued by collectors of customs in regard thereto shall be subject to revision, alteration, or revocation by him; and no warehouse shall be bonded and no general-order store established without his authority and approval. And it shall be the duty of the Secretary of the Treasury, in granting permits to establish general-order warehouses, to require such warehouse or warehouses to be located contiguous, or as near as may be, to the landing places of steamers and vessels from foreign ports; and that no officer of the customs shall have any personal ownership of, or interest in, any bonded warehouse or general-order store.

Cartage to be let to lowest bidder.

[26.] ***Sec. 25.*** That public cartage of merchandise in the custody of the Government shall be let after not less than thirty days' notice of such letting to the lowest responsible bidder giving sufficient security, and shall be subject to regulations approved by the Secretary of the Treasury.

Repeal of inconsistent acts.

[27.] ***Sec. 26.*** That all acts and parts of acts inconsistent with the provisions of this act are hereby repealed; that nothing herein contained shall affect existing rights of the United States; and in all cases in which prosecutions have been actually commenced for forfeitures incurred, the Secretary of the Treasury shall have power to make compensation, as provided in the fourth section of this act, to the persons who would, under former laws, have been entitled to share in the distribution of such forfeitures.

ACT OF JUNE 22, 1874.

[From U. S. Statutes, vol. 18, page 194.]

AN ACT to admit free of duty merchandise sunk for two years and afterward recovered.

[28.] *Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That whenever any ship or vessel, laden with merchandise in whole or in part subject to duty, shall have been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States and within its limits, and shall have remained so sunk for the period of not less than two years, and shall be abandoned by the owners thereof, any person or persons, who may raise any portion of the cargo of such ship or vessel, shall be permitted to bring the merchandise so recovered into the port nearest to the place where such ship or vessel was so sunk free from the payment of any duty thereupon, and without being obliged to enter the same at the custom house, under such rules and regulations as the Secretary of the Treasury may prescribe. (*See Paragraph* 1237.)

ACT OF JUNE 22, 1874.

AN ACT to revise and consolidate the Statutes of the United States, in force on the first day of December, Anno Domini one thousand eight hundred and seventy-three.

TITLE XXXIII.*

[From Revised Statutes of the U. S.—2d Edition, 1878.—Page 499.]

DUTIES UPON IMPORTS.

[Section 6 of the act of March 3, 1883, (*Paragraph* 403,) is substituted for this *Title*, but the following section 2506 remains in force in accordance with Section 11 of said act of March 3, 1883, (*Paragraph* 1252,) *also see Treas'y Dept. decision No.* 2171.]

Fish Oil and Fish the produce of the Fisheries of Canada, Prince Edward's Island, Newfoundland, when free.

[29.] ***Sec. 2506.*** Whenever the President of the United States shall receive satisfactory evidence that the Imperial Parliament of Great Britain, the Parliament of Canada, and the legislature of Prince Edward's Island have passed laws on their part to give full effect to the provisions of the treaty between the United States and Great Britain signed at the city of Washington on the eighth day of May, eighteen hundred and seventy-one, as contained in articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said treaty, he is hereby authorized to issue his proclamation declaring that he has such evidence, and thereupon, from the date of such proclamation, and so long as the said articles eighteenth to twenty-fifth inclusive, and article thirtieth of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty, all fish-oil and fish of all kinds, (except fish of the inland lakes and of the rivers falling into them, and except fish preserved in oil,) being the produce of the fisheries of the Dominion of Canada or of Prince Edward's Island, shall be admitted into the United States free of duty, and whenever the colony of Newfoundland shall give its consent to the application of the stipulations and provisions of the said articles eighteenth to twenty-fifth of said treaty, inclusive, to that colony, and the legislature thereof and the Imperial Parliament shall pass the necessary laws for that purpose, the above-enumerated articles, being the produce of the fisheries of the colony

* Titles 1-32 of the revised statutes do not relate to "Duties upon Imports"—see foot note to Paragraph 384.

of Newfoundland, shall be admitted into the United States free of duty, from and after the date of a proclamation by the President of the United States, declaring that he has satisfactory evidence that the said colony of Newfoundland has consented, in a due and proper manner, to have the provisions of the said articles eighteenth to twenty-fifth, inclusive, of the said treaty extended to it, and to allow the United States the full benefits of all the stipulations therein contained, and shall be so admitted free of duty, so long as the said articles eighteenth to twenty-fifth, inclusive, and article thirtieth, of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty; but the provisions of this section shall not apply to any articles of merchandise mentioned therein which were held in bond by the customs officers of the United States on the first day of July, eighteen hundred and seventy-three. * (*See Paragraph* 347.)

TITLE XXXIV.

COLLECTION OF DUTIES UPON IMPORTS.

CHAPTER FOUR.

ENTRY OF MERCHANDISE.

[From Revised Statutes of the U. S.—2d Edition, 1878.—Page 536.]

Definition of words "Merchandise," "Port" and "Master."

[30.] ***Sec. 2766.*** The word "merchandise," as used in this Title, may include goods, wares, and chattels of every description capable of being imported. (*Treas'y Dept. decision* 2751.)

[31.] ***Sec. 2767.*** The word "port," as used in this Title, may include any place from which merchandise can be shipped for importation, or at which merchandise can be imported.

[32.] ***Sec. 2768.*** The word "master," as used in this Title, may include any person having the chief charge or command of the employment and navigation of a vessel.

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* The Produce of the Fisheries of Canada or of Prince Edward's Island admitted free of duty, (Treas'y Dept. decision 1622;) Newfoundland (Treas'y Dept. decision 1887;) and Labrador (Treas'y Dept. decision 1981.)—British Columbia not entitled to the benefits of this section (Treas'y Dept. decision 3354.)

Departure from prescribed forms.

[33.] ***Sec. 2769.*** In cases where the forms of official documents, as prescribed by this Title, shall be substantially complied with and observed, according to the true intent thereof, no penalty or forfeiture shall be incurred by a deviation therefrom.

Where vessels from foreign ports may enter and unlade.

[34.] ***Sec. 2770.*** It shall not be lawful to make entry of any vessel which shall arrive within the United States, from any foreign port, or of the cargo on board such vessel, elsewhere than at one of the ports of entry designated in chapter one of this Title; nor to unlade the cargo, or any part thereof, elsewhere than at one of the ports of delivery therein designated, except that every port of entry shall be also a port of delivery. This section shall not prevent the master or commander of any vessel from making entry with the collector of any district in which such vessel may be owned, or from which she may have sailed on the voyage from which she shall then have returned.

[35.] ***Sec. 2771.*** Vessels which are not vessels of the United States shall be admitted to unlade only at ports of entry established by law; and no such vessel shall be admitted to make entry in any other district than in the one in which she shall be admitted to unlade.

[36.] ***Sec. 2772.*** The master of every vessel bound to a port of delivery only, in any district, shall first come to at the port of entry of such district, with his vessel, and there make report and entry in writing, and pay all duties required by law, port fees and charges, before such vessel shall proceed to her port of delivery. Any master of a vessel who shall proceed to a port of delivery contrary to such directions shall be liable to a penalty of five hundred dollars, to be recovered with costs of suits.

[37.] ***Sec. 2773.*** If any vessel, having arrived within the limits of any collection district, from any foreign port, departs, or attempts to depart from the same, unless to proceed on her way to some more interior district to which she may be bound, before report or entry shall have been made by the master with the collector of some district, the master shall be liable to a penalty of four hundred dollars; and any collector, naval officer, surveyor, or commander of any revenue-cutter may cause such vessel to be arrested and brought back to the most convenient port of the United States. If, however, it is made to appear by the oath of the master, and of the person next in command, or by other sufficient proof to the satisfaction of the collector of the district within which such vessel shall afterwards come,

or to the satisfaction of the court in which the prosecution for such penalty may be had, that the departure or attempt to depart was occasioned by stress of weather, pursuit or duress of enemies, or other necessity, the penalty imposed by this section shall not be incurred.

Master to make Report on arrival of Vessel.

[38.] *Sec. 2774.* Within twenty-four hours after the arrival of any vessel, from any foreign port, at any port of the United States established by law, at which an officer of the customs resides, or within any harbor, inlet, or creek thereof, if the hours of business at the office of the chief officer of the customs at such port will permit, or as soon thereafter as such hours will permit, the master shall repair to such office, and make report to the chief officer, of the arrival of the vessel; and he shall, within forty-eight hours after such arrival, make a further report in writing, to the collector of the district, which report shall be in the form, and shall contain all the particulars required to be inserted in, and verified like, a manifest. Every master who shall neglect or omit to make either of such reports and declarations, or to verify any such declaration as required, or shall not fully comply with the true intent and meaning of this section, shall, for each offense, be liable to a penalty of one thousand dollars. (*See Paragraphs* 71 *and* 75.) (*Treas'y Dept. decisions*, 3350, 4107.)

Special report of Spirits and Wines.

[39.] *Sec. 2775.* The master of any vessel having on board distilled spirits, or wines, shall, within forty-eight hours after his arrival, whether the same be at the first port of arrival of such vessel or not, in addition to the requirements of the preceding section, report in writing to the surveyor or officer acting as inspector of the revenue of the port at which he has arrived, the foreign port from which he last sailed, the name of his vessel, his own name, the tonnage and denomination of such vessel, and to what nation belonging, together with the quantity and kinds of spirits and wines, on board of the vessel, particularizing the number of casks, vessels, cases, or other packages containing the same, with their marks and numbers, as also the quantity and kinds of spirits and wines, on board such vessel as sea-stores, and in default thereof he shall be liable to a penalty of five hundred dollars, and any spirits omitted to be reported shall be forfeited.

Exception as to goods destined for foreign port.

[40.] *Sec. 2776.* Any vessel may proceed with any merchandise brought in her, and, in the manifest delivered to the collector of the customs, reported as destined for any foreign port, from the dis-

trict within which such vessel shall first arrive to such foreign port without paying or securing the payment of any duties upon such merchandise as shall be actually re-exported in the vessel. But the manifest so declaring to re-export such merchandise shall be delivered to such collector within forty-eight hours after the arrival of the vessel. And the master of such vessel shall give bond as required by the next section.

[41.] *Sec. 2777.* The master of any vessel so destined for a foreign port shall give bond, with one or more sureties, in a sum equal to the amount of the duties upon the merchandise, as the same shall be estimated by the collector and naval officer of the port where the report shall be made, to the satisfaction of the collector, with condition that the merchandise, or any part thereof, shall not be landed within the United States, unless due entry thereof shall have been first made and the duties thereupon paid, according to law. Such bond shall be taken for the same period, and canceled in like manner, as a bond given for obtaining drawback of duties. No such bond shall be required in respect to merchandise on board of any vessel which has put into the United States from a necessity, shown as prescribed in section twenty-seven hundred and seventy-three.

[42.] *Sec. 2778.* The collector receiving any bond conditioned for the payment of duties upon merchandise reported as destined for a foreign port, in case the same shall be landed within the United States, or any other bonds taken upon the exportation of merchandise entitled to drawback, shall immediately after the time when by the conditions of the same they ought to be canceled, put the same in suit, provided the proof of the occurrence of such a necessity as excuses a landing of such goods within the United States has not been produced, or further time granted therefor by the Secretary of the Treasury.

Vessels may proceed to other Districts.

[43.] *Sec. 2779.* Any vessel in which any merchandise is brought into the United States from any foreign port, and which is specified in the manifest verified before the collector of the port in which such vessel first arrives, to be destined for other districts, may proceed with the same from district to district within the United States, in order to the landing or delivery thereof; and the duties on such of the merchandise only as shall be landed in any district shall be paid within such district.

Copy of report and manifest with Collectors' certificate, required.

[44.] *Sec. 2780.* Before any vessel departs from the district in which she shall first arrive for another district, provided such departure is not within forty-eight hours after her arrival within such dis-

trict, with merchandise brought in such vessel from a foreign port on which the duties have not been paid, the master shall obtain from the collector of the district from which she is about to depart, who is hereby required to grant the same, a copy of the report and manifest made by such master, certified by the collector, to which copy shall be annexed a certificate of the quantity and particulars of the merchandise which appears to him to have been landed within his district, or of the quantity and particulars of the merchandise which remains on board and upon which the duties are to paid in some other district.

Report or entry in other Districts prescribed.

[45.] ***Sec. 2781.*** Within twenty four hours after the arrival of such vessel within any other district, the master shall make report or entry to or with the collector of such other district, producing and showing the certified copy of his first report, together with a certificate from each collector of any other district within which any of the merchandise, brought in such vessel, has been landed, of the quantity and particulars of such merchandise as has been landed in each district respectively.

[46.] ***Sec. 2782.*** The master shall, however, first give bond, with one or more sureties, to the satisfaction of the collector of the district within which the vessel first arrives, in a sum equal to the amount of the duties on the residue of the merchandise, according to such estimate as the collector shall form thereof, with condition that the residue of such merchandise shall be duly entered and delivered in another district for which the same has been reported to be destined.

[47.] ***Sec. 2783.*** The bond shall be canceled or discharged within six calendar months from the date thereof, by the production of certificates from the collectors of the districts for which the merchandise has been reported, showing the due entry and delivery of the merchandise in such districts, or upon due proof to the satisfaction of the collector by whom the bond was taken, and to the naval officer of the port, if any, that such entry and delivery were prevented by some unavoidable accident or casualty, and if the whole or any part of the merchandise has not been lost, that it has been duly entered and delivered within the United States.

[48.] ***Sec. 2784.*** If the master of any such vessel fails by his neglect or fault to obtain the copy of his report from the collector of the district from which he is about to depart, or any certificate which he ought to obtain, or neglects to exhibit the same to the collector of any other district to which the vessel afterwards proceeds, within the time for that purpose allowed, he shall be liable to a penalty, for every such neglect or omission, of five hundred dollars.

Owner or Consignee to make entry of Merchandise.

[49.] ***Sec. 2785.*** The owner or consignee of any merchandise on board of any such vessel, or, in case of his absence or sickness, his known agent or factor in his name, shall, within fifteen days after the report of the master to the collector of the district for which such merchandise shall be destined, make entry thereof in writing with the collector, and shall in such entry specify the name of the vessel and of her master, in which, and the port or place from which such merchandise was imported, the particular marks, numbers, denomination, and prime cost, including charges * of each particular package or parcel whereof the entry shall consist, or, if in bulk, the quantity, quality, and prime cost, including charges thereof, particularly specifying the species of money in which the invoices thereof are made out. Such entry shall be subscribed by the person making it, if the owner or consignee, in his own name, or, if another person, in his name as agent or factor, for the owner or consignee. The person making such entry shall also produce to the collector and naval officer, if any, the original invoices of the merchandise, or other documents received in lieu thereof, or concerning the same, in the same state in which they were received, with the bills of lading for the same; which invoices shall be signed by the persons in the offices of the collector and naval officer who have compared and examined them.

[50.] ***Sec. 2786.*** The entries to be made by any importer, consignee, or agent, under the preceding section, shall be verified by the oath of the person making the same.

[51.] ***Sec. 2787.*** Whenever any entry is made with the collector of any district, of merchandise imported into the United States subject to duty, by any agent, factor, or person, other than the person to whom it belongs, or to whom it is ultimately consigned, the collector shall take a bond with surety from such agent, factor, or person, in the penal sum of one thousand dollars, with condition that the actual owner or consignee of such merchandise shall deliver to the collector a full and correct account of the merchandise imported by him, or for him on his own account, or consigned to his care, in the same manner and form as required in respect to an entry previous to the landing of merchandise; which account shall be verified by a like oath, as in the case of an entry, to be taken and subscribed before any judge of the United States, or the judge of any court of record of a State, or before any collector of the customs. In case of the payment of the duties at the time of entry, by any factor or agent, on the merchandise entered by him, the condition of the bond

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* (See Paragraphs 1247 and 1248.)

shall be to produce the account of the proper owner, or consignee, verified in manner as before directed, within ninety days from the date of such bond.

[52.] *Sec. 2788.* Where the particulars of any merchandise are unknown, in lieu of the entry prescribed by section twenty-seven hundred and eighty-five, an entry thereof shall be made and received according to the circumstances of the case; the party making the same declaring upon oath all that he knows or believes concerning the quality and particulars of the merchandise, and that he has no other knowledge or information concerning the same.

[53.] *Sec. 2789.* Whenever an entry of merchandise is imperfect, for want of invoices, bills of lading, or for any other cause, the collector shall take the merchandise into his custody, until the quantity, quality, or value thereof, as the case may require, can be ascertained. (*See Paragraph* 11.)

Vessel's papers to be produced to Collector.

[54.] *Sec. 2790.* The register, or other document in lieu thereof, together with the clearance and other papers granted by the officers of the customs to a vessel at her departure from the port from whence she may have arrived, Mediterranean passports excepted, shall previous to entry be produced to the collector with whom such entry is to be made, and shall remain in his office; and on the clearance of such vessel the register and other documents shall be returned to the master or owner of such vessel.

[55.] *Sec. 2791.* It shall not be necessary for the master of any vessel of war, or of any vessel employed by any prince, or state, as a public packet for the conveyance of letters and dispatches, and not permitted by the laws of such prince or state to be employed in the transportation of merchandise, in the way of trade, to make report and entry.

[56.] *Sec. 2792.* Vessels used exclusively as ferry-boats carrying passengers, baggage, and merchandise, shall not be required to enter and clear, nor shall the masters of such vessels be required to present manifests, or to pay entrance or clearance fees, or fees for receiving or certifying manifests, but they shall, upon arrival in the United States, be required to report such baggage and merchandise to the proper officer of the customs according to law.

[57.] *Sec. 2793.* Enrolled or licensed vessels engaged in the foreign and coasting trade on the northern, northeastern and northwestern frontiers of the United States, departing from or arriving at a port in one district to or from a port in another district, and also touching at intermediate foreign ports, shall not thereby become

liable to the payment of entry and clearance fees, or tonnage tax, as if from or to foreign ports; but such vessels shall, notwithstanding, be required to enter and clear. (*See Paragraph* 302.)

Importer to make separate entry of Spirits and Wines.

[58.] ***Sec. 2794.*** Every importer of distilled spirits or wines, or persons to whom distilled spirits or wines are consigned, shall make a separate and additional entry thereof, specifying the name of the vessel, and her master, in which, and the place from which, such spirits or wines were imported, together with the quantity and quality thereof, and a particular detail of the casks or receptacles containing the same, with their marks and numbers; such entry shall be subscribed by the person making the same, for himself, or in behalf of the person for whom such entry is made, and shall be certified by the collector, before whom it is made, as a true copy, and conformable to the general entry before directed, in respect to all distilled spirits and wines therein contained; such entry thus certified shall be transmitted to the surveyor or officer acting as inspector of the revenue for the port where it is intended to commence the delivery of such spirits or wines.

Sea-Stores to be Specified, &c.

[59.] ***Sec. 2795.*** In order to ascertain what articles ought to be exempt from duty as the sea-stores of a vessel, the master shall particularly specify the articles, in the report or manifest to be by him made, designating them as the sea-stores of such vessel; and in the oath to be taken by such master, on making such report, he shall declare that the articles so specified as sea-stores are truly such, and are not intended by way of merchandise or for sale; whereupon the articles shall be free from duty.

[60.] ***Sec. 2796.*** Whenever it appears to the collector to whom a report and manifest of sea-stores are delivered, together with the naval officer, where there is one, or alone, where there is no naval officer, that the quantities of the articles, or any part thereof, reported as sea-stores, are excessive, the collector, jointly with the naval officer, or alone, as the case may be, may in his discretion estimate the amount of the duty on such excess; which shall be forthwith paid by the master, to the collector, on pain of forfeiting the value of such excess. (*Treas'y Dept. decisions* 4420–4438–4544 *and* 4935.)

[61.] ***Sec. 2797.*** If any other or greater quantity of articles are found on board such vessel as sea-stores than are specified in an entry of sea-stores, or if any of the articles are landed without a permit first obtained from the collector, and naval officer if any, for that purpose, all such articles as are not included in the report or manifest by the master, and all which are landed without a permit, shall be

forfeited, and may be seized; and the master shall moreover be liable to a penalty of treble the value of the articles omitted or landed.

Steam-Vessels may retain Coal on board.

[62.] ***Sec. 2798.*** The master of any vessel propelled by steam, arriving at any port in the United States, may retain all the coal such vessel may have on board at the time of her arrival, and may proceed with such coal to a foreign port, without being required to land the same in the United States or to pay any duty thereon.

Entry of Baggage and Tools.

[63.] ***Sec. 2799.*** In order to ascertain what articles ought to be exempted as the wearing apparel, and other personal baggage, and the tools or implements of a mechanical trade only, of persons who arrive in the United States, due entry thereof, as of other merchandise, but separate and distinct from that of any other merchandise, imported from a foreign port, shall be made with the collector of the district in which the articles are intended to be landed by the owner thereof, or his agent, expressing the persons by whom or for whom such entry is made, and particularizing the several packages, and their contents, with their marks and numbers; and the person who shall make the entry shall take and subscribe an oath before the collector, declaring that the entry subscribed by him and to which the oath is annexed contains, to the best of his knowledge and belief, a just and true account of the contents of the several packages mentioned in the entry, specifying the name of the vessel, of her master, and of the port from which she has arrived; and that such packages contain no merchandise whatever other than wearing apparel, personal baggage, or, as the case may be, tools of trade, specifying it; that they are all the property of a person named who has arrived, or is shortly expected to arrive in the United States, and are not directly or indirectly imported for any other, or intended for sale.

[64.] ***Sec. 2800.*** Whenever the person making entry of any articles as wearing apparel, personal baggage, tools, or implements, is not the owner of them, he shall give bond with one or more sureties, to the satisfaction of the collector, in a sum equal to the duties on like articles imported subject to the duty, upon the condition that the owner of the articles shall, within one year, personally make an oath such as is prescribed in the preceding section.

[65.] ***Sec. 2801.*** On compliance with the two preceding sections, and not otherwise, a permit shall be granted for landing such articles. But whenever the collector and the naval officer, if any, think proper, they may direct the baggage of any person arriving within the United States to be examined by the surveyor of the port, or by an inspector of the customs, who shall make a return of the

same; and if any articles are contained therein which in their opinion ought not to be exempted from duty, due entry of them shall be made and the duties thereon paid.

Penalty for concealing dutiable Articles in Baggage.

[66.] *Sec. 2802.* Whenever any article subject to duty is found in the baggage of any person arriving within the United States, which was not, at the time of making entry for such baggage, mentioned to the collector before whom such entry was made, by the person making entry, such article shall be forfeited, and the person in whose baggage it is found shall be liable to a penalty of treble the value of such article.

Baggage in Transit to a Foreign Country.

[67.] *Sec. 2803.* Any baggage or personal effects arriving in the United States, in transit to any foreign country, may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained without the payment or exaction of any import duty, and to be delivered to such parties on their departure for their foreign destination, under such rules, regulations, and fees as the Secretary of the Treasury may prescribe.

Cigars.—Restrictions upon Importation.

[68.] *Sec. 2804.* No cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, with the date thereof. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect. (*See Paragraph* 324.)

Oaths before whom taken.

[69.] *Sec. 2805.* All oaths to be taken upon making of any of the reports or entries, or respecting any of the acts mentioned in this chapter, whether by a master of any vessel, or the owner or consignee of any merchandise, his factor or agent, or by any other person, shall be administered by the collector, or officer to or with whom the report or entry is made, and shall be reduced to writing, and subscribed by the person taking and by the person administering the oath.

Manifests of Cargo of Vessels—What to contain, &c.

[70.] ***Sec. 2806.*** No merchandise shall be brought into the United States, from any foreign port, in any vessel unless the master has on board manifests in writing of the cargo, signed by such master. (*See Paragraph* 38.)

[71.] ***Sec. 2807.*** Every manifest required by the preceding section shall contain:

First. The name of the ports where the merchandise in such manifest mentioned were taken on board, and the ports within the United States for which the same are destined; particularly noting the merchandise destined for each port respectively.

Second. The name, description, and build of the vessel; the true admeasurement or tonnage thereof; the port to which such vessel belongs; the name of each owner, according to the register of the same; and the name of the master of such vessel.

Third. A just and particular account of all the merchandise, so laden on board, whether in packages or stowed loose, of any kind or nature whatever, together with the marks and numbers as marked on each package, and the number or quantity and description of the packages in words at length, whether leaguer, pipe, butt, puncheon, hogshead, barrel, keg, case, bale, pack, truss, chest, box, band-box, bundle, parcel, cask, or package, of any kind or sort, describing the same by its usual name or denomination.

Fourth. The names of the persons to whom such packages are respectively consigned, agreeably to the bills of lading signed for the same, unless when the goods are consigned to order, when it shall be so expressed in the manifest.

Fifth. The names of the several passengers on board the vessel, distinguishing whether cabin or steerage passengers, or both, with their baggage, specifying the number and description of packages belonging to each respectively.

Sixth. An account of the sea-stores remaining, if any.

[72.] ***Sec. 2808.*** If merchandise shall be imported, destined to be delivered in different districts or ports, the quantities and packages so destined to be delivered shall be inserted in successive order in the manifest; and all spirits and wines constituting the whole or any part of the cargo of any vessel shall also be inserted in successive order, distinguishing the ports to which the same may be destined, and the kinds, qualities, and quantities thereof.

[73.] ***Sec. 2809.*** If any merchandise is brought into the United States in any vessel whatever from any foreign port without having such a manifest on board, or which shall not be included or described in the manifest, or shall not agree therewith, the master shall be

liable to a penalty equal to the value of such merchandise not included in such manifest; and all such merchandise not included in the manifest belonging or consigned to the master, mate, officers, or crew of such vessel, shall be forfeited.

[74.] ***Sec. 2810.*** Whenever it is made to appear to the satisfaction of the collector, naval officer, and surveyor, or to the major part of them, where those officers are established at any port, or to the satisfaction of the collector alone, where either of the other of the officers is not established, or to the satisfaction of the court in which a trial shall be had concerning such forfeiture, that no part of the cargo of any vessel without proper manifests was unshipped, after it was taken on board, except such as shall have been particularly specified and accounted for in the report of the master, and that the manifests had been lost or mislaid, without fraud or collusion, or were defaced by accident, or became incorrect by mistake, no forfeiture or penalty shall be incurred under the preceding section.

[75.] ***Sec. 2811.*** Every master of any vessel laden with merchandise, and bound to any port in the United States, shall, on his arrival within four leagues of the coast thereof, or within any of the bays, harbors, ports, rivers, creeks, or inlets thereof, upon demand, produce the manifests in writing, which such master is required to have on board his vessel, to such officer of the customs as first comes on board his vessel, for inspection, and shall deliver to such officer true copies thereof, which copies shall be provided and subscribed by the master, and the officer to whom the original manifests have been produced shall certify upon the back thereof that the same were produced, and the day and year on which the same were so produced, and that such copies were to him delivered and by him examined with the original manifest; and shall likewise certify upon the back of such copies the day and year on which the same were delivered, and shall forthwith transmit such copies to the respective collectors of the several districts, to which the goods by such manifests appear respectively to be consigned. (*See Paragraph* 38.)

[76.] ***Sec. 2812.*** The master of any such vessel shall in like manner produce to the officer of the customs who first comes on board such vessel, upon her arrival within the limits of any collection-district in which the cargo, or any part thereof, is intended to be discharged or landed, for his inspection, such manifest; and shall also deliver to him true copies thereof, such copies also to be provided and subscribed by the master, the production of which manifests and the delivery of which copies shall also be certified by the officer of the customs, upon the back of the original manifests, with the particular day and year when such manifests were produced to such officer, and when he so received the copies thereof; and such

officer is required forthwith to transmit the copies of the manifests to the collector of the district; and the master shall afterward deliver the original manifests so certified to the collector. When any manifest shall be produced, upon which there shall be no certificate from any officer of the customs as before mentioned, the master producing the same shall be required to make oath that no officer has applied for, and that no indorsement has taken place on, any manifest of the cargo of such vessel.

[77.] ***Sec. 2813.*** The master of any such vessel shall not be required to make delivery of more than one copy of each manifest to the officer who shall first come on board of such vessel, within four leagues of the coast of the United States, and one other copy to such officer as shall first come on board within the limits of any collection-district, for which the cargo of such vessel, or some part thereof, is destined, nor to make delivery of any such copy to any other officer; but it shall be sufficient, in respect to any such other officer, to exhibit to him the original manifests and the certificates thereupon.

[78.] ***Sec. 2814.*** If the master of any vessel laden with merchandise, and bound to any port in the United States, fails upon his arrival within four leagues of the coast thereof, or within the limits of any collection-district, where the cargo of such vessel, or any part thereof, is intended to be discharged, to produce such manifests as are heretofore required, in writing, to the proper officer upon demand therefor, or to deliver such copies thereof, according to the directions of the preceding sections, or if he fails to give an account of the true destination of the vessel, which he is hereby required to do, upon request of such officer, or gives a false account of such destination, in order to evade the production of the manifests, the master shall for every such neglect, refusal, or offense, be liable to a penalty of not more than five hundred dollars. If any officer first coming on board, in each case, shall neglect or refuse to certify on the back of such manifests the production thereof, and the delivery of such copies respectively as are directed to be delivered to such officer, such officer shall be liable to a penalty of five hundred dollars. (*See foot note to Paragraph* 99.)

[79.] ***Sec. 2815.*** The officers who may apply to the master of any such vessel, respecting any of the provisions in the preceding sections, and who shall not receive full satisfaction therein, are hereby required to make a return in writing of the name of the vessel and master so offending, in any or all of the particulars required, as soon as possible, to the collector of the district to which such vessel shall be considered to be bound.

Entry of merchandise intended for Albany, Augusta, Pilatka, Bayport, Selma, Houston, Ports upon the Mississippi and its tributaries, and Vallejo.

[80.] ***Sec. 2816.*** When any merchandise is intended to be imported from any foreign country into the port of Albany, upon the Hudson River, in New York, such merchandise may be entered at any port of entry and thereafter transported to Albany, upon compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive. (*See Paragraph* 197.)

[81.] ***Sec. 2817.*** When any merchandise is intended to be imported from any foreign country into the port of Augusta, upon the Savannah River, in Georgia, such merchandise may be entered at the port of Savannah and thereafter transported, either by the river or by railroad, to Augusta, upon compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive.

[82.] ***Sec. 2818.*** When any merchandise is intended to be imported from any foreign country into the port of Pilatka, upon the Saint John's River, in Florida, such merchandise may be entered at Saint John's, and thereafter transported to Pilatka upon compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive.

[83.] ***Sec. 2819.*** When any merchandise is intended to be imported from any foreign country to the port of Bayport, in Florida, such merchandise may be entered at Cedar Keys, and thereafter transported to Bayport, upon compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive.

[84.] ***Sec. 2820.*** When any merchandise is intended to be imported from any foreign country into the port of Selma, upon the Alabama River, in Alabama, such merchandise may be entered at Mobile, and thereafter transported to Selma, upon compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive.

[85.] ***Sec. 2821.*** When any merchandise is intended to be imported from any foreign country into the port of Houston, upon Buffalo Bayou, in Texas, such merchandise may be entered at the port of Galveston and thereafter transported to Houston, upon compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive.

[86.] ***Sec. 2822.*** When any merchandise is intended to be imported from any foreign country into either of the following ports of

delivery, being ports upon the Mississippi River and its tributaries, namely, Pittsburgh, in Pennsylvania; Wheeling, in West Virginia; Cincinnati, in Ohio; Louisville, in Kentucky; Saint Louis, in Missouri; and Nashville, in Tennessee; such merchandise may be entered at the port of New Orleans, or at either of such ports of entry on the seaboard as may be designated by the Secretary of the Treasury, and thereafter transported to the port of delivery for which the same is intended, by such inland routes as the Secretary of the Treasury may designate, under such rules and regulations not inconsistent with law as he may prescribe, in compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive, and subject to the forfeitures and penalties therein mentioned.

[87.] *Sec. 2823.* When any merchandise is intended to be imported from any foreign country into either of the following ports of delivery, namely: Parkersburgh, in West Virginia; Paducah, in Kentucky; Saint Joseph and Kansas City, in Missouri; Memphis, in Tennessee; Alton, Galena, Quincy, and Cairo, in Illinois; Evansville, New Albany, Madison, and Jeffersonville, in Indiana; Keokuk, Dubuque, and Burlington, in Iowa; Leavenworth, in Kansas, and Omaha, in Nebraska, such merchandise may be entered at the port of New Orleans, and thereafter transported to the port of delivery for which the same is intended, in compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty-one, inclusive, and subject to the forfeitures and penalties therein mentioned.

[88.] *Sec. 2824.* When any merchandise is intended to be imported from any foreign country into the port of Vallejo, in California, such merchandise may be entered at the port of San Francisco and thereafter transported to Vallejo, upon compliance with sections twenty-eight hundred and twenty-five to twenty-eight hundred and thirty one, inclusive; except that the powers and duties assigned by those sections to the surveyors of the ports of delivery, shall, at Vallejo, be exercised and performed by the deputy collector.

Schedule of merchandise and estimate of Duties.

[89.] *Sec. 2825.* The importer of any merchandise destined for any of the ports mentioned in the nine preceding sections shall deposit in the custody of the surveyor of such port of delivery a schedule of the goods so intended to be imported, with an estimate of their cost at the place of exportation, whereupon the surveyor shall make an estimate of the amount of duties accruing on the same, and the importer or consignee shall give bond, with sufficient sureties, to be approved by the surveyor, in double the amount of the duties so estimated, conditioned for the payment of the duties on such merchan-

dise, ascertained as hereinafter directed; and the surveyor shall forthwith notify the collector at the port of entry for the collection-district to which such port of delivery is attached, of the same, by forwarding to him a copy of bond and schedule.

Entry of merchandise, inspection of Manifests, &c.

[90.] *Sec. 2826.* The importer, or his agent, may enter merchandise at the port of entry for the collection-district into which it is to be imported in the usual manner; and the collector shall grant a permit for the landing thereof, and cause the duties to be ascertained as in other cases, the goods remaining in the custody of the collector until reshipped for the place of destination. The collector shall certify to the surveyor at such place the amount of such duties, which the surveyor shall enter on the margin of the bond given to secure the same; and the merchandise shall be delivered by the collector to the agent of the importer or consignee, duly authorized to receive the same, for shipment to the place of destination.

[91.] *Sec. 2827.* The master or conductor of every vessel or vehicle in which such merchandise shall be transported, shall, previously to departure from the port of entry, deliver to the collector duplicate manifests of such merchandise, specifying the marks and numbers of every case, bag, box, chest, or package, containing the same, with the name and place of residence of every importer or consignee of such merchandise, and the quantity shipped to each, to be by him subscribed, and to the truth of which he shall swear, and that the merchandise has been received on board his vessel or vehicle, stating the name of the agent who shipped the same; and the collector shall certify the facts, on the manifests, one of which he shall return to the master, with a permit thereto annexed, authorizing him to proceed to the place of his destination.

[92.] *Sec. 2828.* If any vessel or vehicle having such merchandise on board shall depart from the port of entry without having complied with the provisions of the preceding section, the master or conductor thereof shall be liable to a penalty of five hundred dollars.

[93.] *Sec. 2829.* The master or conductor of any such vessel or vehicle arriving at either of the ports named in sections twenty-eight hundred and sixteen to twenty-eight hundred and twenty-four, inclusive, on board of which merchandise shall have been shipped at such port of entry, shall, within eighteen hours next after the arrival, and previously to unloading any part of such merchandise, deliver to the surveyor of such port the manifest of the same, certified by the collector, at the port of entry, and shall make oath before the surveyor that there was not, when he departed from the port of entry, any more or other merchandise on board such boat, vessel, or vehicle so imported than is therein mentioned. If the master of such vessel or

vehicle shall neglect or refuse to deliver the manifests within the time herein directed, he shall be liable to a penalty of one hundred dollars.

[94.] *Sec. 2830.* The surveyor at the port of delivery shall cause the casks, bags, boxes, chests, or packages, to be inspected, and compared with the manifests, and the same being identified he shall grant a permit for unloading the same, or such part thereof as the master or conductor shall request; and when a part only of such merchandise is intended to be landed the surveyor shall make an indorsement on the back of the manifests, designating such part, specifying the articles to be landed, and shall return the manifests to the master or conductor, indorsing thereon his permission to such vessel or vehicle to proceed to the place of its destination.

[95.] *Sec. 2831.* The collector at such port of entry shall permit no entry to be made of merchandise, where the duty on the same shall exceed the amount of the bond deposited with the surveyor, nor shall the surveyor receive the bond of any person for a sum less than fifty dollars. When the bond has been completed, and the actual amount of duty ascertained and certified on the margin, the surveyor of the port where the bond is taken shall collect said duties and pay the same into the Treasury of the United States.

Vessels bound for Natchez or Vicksburgh.

[96.] *Sec. 2832.* All vessels proceeding to the ports of Natchez or Vicksburgh from any foreign port shall stop and report their arrival at the port of New Orleans; and before any such vessel shall proceed on her voyage to Natchez or Vicksburgh the collector for the district of New Orleans shall order on board any such vessel a custom-house officer, who shall remain on board such vessel until her arrival at Natchez or Vicksburgh. Such custom-house officer shall take possession of and safely keep all the papers belonging to such vessel having relation to the freight or cargo on board, which papers he shall deliver to the collector at Natchez or Vicksburgh immediately after his arrival at that port; and any such vessel, which shall depart from New Orleans without such custom-house officer on board, shall be subject to all the pains and penalties provided for by law for a violation of the revenue laws.

[97.] *Sec. 2833.* The expenses of the custom-house officer who may be put on board any such vessel bound for Natchez or Vicksburgh at New Orleans, from the time of his being put on board until his return to New Orleans, shall be paid by the owner of such vessel.

Vessels bound for any District in Connecticut or for Burlington.

[98.] *Sec. 2834.* The master of any vessel bound to any district in Connecticut, through or by the way of Sandy Hook, shall, before he passes the port of New York, and immediately after his arrival, deposit with the collector for the district of New York a true manifest of the cargo on board such vessel. The master of any vessel bound to the district of Burlington, shall, before he passes the port of Philadelphia, and immediately after his arrival, deposit with the collector thereof a like manifest; and the collector shall, after registering the manifest, transmit the same, duly certified to have been so deposited, to the officer with whom the entries are to be made; and the collectors and surveyors, respectively, may, whenever they judge it to be necessary for the security of the revenue, put an inspector of the customs on board any vessel, to accompany the same until her arrival at the first port of entry or delivery, in the district to which such vessel may be destined. If the master of any vessel shall neglect or omit to deposit a manifest as herein prescribed, or shall refuse to receive an inspector of the customs on board, as the case requires, he shall forfeit and pay five hundred dollars, to be recovered with cost of suit, one-half for the use of the officer with whom such manifest ought to have been deposited, and the other half to the use of the collector of the district to which such vessel may be bound. If, however, the manifest shall, in either of the above cases, have been previously delivered to any officer of the customs, pursuant to the provisions hereinafter made in that behalf, the depositing of a manifest shall not be necessary. (*See Paragraph* 3.)

Vessels bound up James River.

[99.] *Sec. 2835.* Vessels bound up James River, in the State of Virginia, shall not be required to stop in Hampton Roads to deposit a manifest with the collector at Norfolk. But the master of the revenue-cutter stationed at Norfolk shall, under the orders of the Secretary of the Treasury, board all such vessels, and indorse their manifests, and place an officer on board of each vessel bound up James River, having a cargo from a foreign port. If, however, there is no revenue-cutter on that station for the purpose of boarding vessels, or when the state of the weather may be such as to render it impracticable to send an officer on board any vessel bound up James River, having a cargo from a foreign port, the captain shall deposit, with the surveyor at Hampton, a copy of the manifest of the cargo on board such vessel.*

* Masters of vessels from foreign ports will no longer be required, under section 2835, Revised Statutes, to deposit manifests with the customs officers stationed at Hampton, but will sufficiently comply with the law by present-

Vessels bound for Petersburgh or Richmond.

[100.] *Sec. 2836.* The master of any vessel arriving within the districts of Petersburgh or Richmond, laden with merchandise, belonging or consigned to persons resident within both the districts, shall make entry of such vessel, in manner already prescribed by law, with the collector of that district wherein the owner or consignee, or the husband or acting managers of such vessel, shall actually reside; and the master shall, at the time of making the entry, deliver a duplicate manifest of the cargo to the collector, whose duty it shall then be to certify the same as a true copy, and to transmit it to the collector of the other district, and the delivery of such merchandise shall be authorized by permits from the collector of each district, respectively, in which the same has been duly entered according to law. No importer, owner, or consignee of merchandise, residing in either district, shall, however, be admitted to make an entry of such merchandise with the collector of the district in which such importer, owner, or consignee does not reside. All entries, moreover, for merchandise, made by agents, for persons residing in other districts, shall be made with the collector of the district in which such vessel may discharge.

Invoices, what to Contain.

[101.] *Sec. 2837.* All invoices shall be made out in the weights or measures of the country or place from which the importation is made, and shall contain a true statement of the actual weights or measures of such merchandise, without any respect to the weights or measures of the United States.

[102.] *Sec. 2838.* All invoices of merchandise subject to a duty ad valorem shall be made out in the currency of the place or country from whence the importation shall be made, and shall contain a true statement of the actual cost of such merchandise, in such foreign currency or currencies, without any respect to the value of the coins of the United States, or of foreign coins, by law made current within the United States, in such foreign place or country. (*See Paragraph* 134, *and Treas'y Dept. decisions No.* 2536, 3783.)

Forfeiture when Cost is not Set Forth in Invoice.

[103.] *Sec. 2839.* If any merchandise, of which entry has been made in the office of a collector, is not invoiced according to the actual cost thereof at the place of exportation, with design to evade

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ing their manifests and copies to the first customs-revenue officer boarding them, as provided by section 2814, Revised Statutes. (Treas'y Dept. decision, 5278.)

payment of duty, all such merchandise, or the value thereof, to be recovered of the person making entry, shall be forfeited.

Collector to take possession when Invoice is not Correct.

[104.] ***Sec. 2840.*** In every case in which a collector shall suspect that any merchandise is not invoiced at a sum equal to that for which it has usually been sold in the place or country from whence it was imported, he shall take the merchandise into his possession, and retain the same with reasonable care, at the risk and expense of the owner or consignee, until its value at the time and place of importation has been ascertained, as in the case of damaged merchandise, or of merchandise not accompanied with an invoice, and until the duties arising, according to such valuation, have been paid, or secured to be paid. But in case of a prosecution for forfeiture, such appraisement shall not exclude other proof, upon the trial, of the actual cost of the merchandise at the place of exportation. (*See Paragraph* 11.)

Oaths to accompany Invoices.

Sec. 2841. (Paragraph 1248 contains a substitute for this section. *See also Paragraph* 367.)

Bond for Production of Invoice.

[105.] ***Sec. 2842.*** No merchandise subject to ad-valorem duty imported into the United States, and belonging to a person residing in the United States, but at the time absent from the place where the merchandise is intended to be entered, shall be admitted to an entry, unless the importer, consignee, or agent, shall previously give bond, the form of which shall be prescribed by the Secretary of the Treasury, with sufficient sureties, to produce, within four months, to the collector of the port where the merchandise may be, the invoice of the same, duly certified, according to the circumstances of the case, by the oath of the owner, or one of the owners; which oath shall be administered by a collector, if there is any in the place where the owner may be; or, if there is none, by some public officer duly authorized to administer oaths. (*See Paragraph* 111, *and Treas'y Dept. decision* 833.)

Authentication of Invoices.

[106.] ***Sec. 2843.*** No merchandise subject to ad-valorem duty belonging to a person not residing at the time in the United States, and who shall have actually purchased the same, shall be admitted to entry, unless the invoice is verified by the oath of the owner, or one of the owners, certifying that the merchandise was actually purchased for his account, or for account of himself and partners in the purchase; that the invoice annexed thereto contains a true and faithful account of the actual cost thereof, and of all charges thereon,

and that no discounts, bounties, or drawbacks, are contained in the invoice, but such as have been actually allowed on the same. Such oath shall be administered by a consul or commercial agent of the United States, or by some public officer duly authorized to administer oaths in the country where the merchandise was purchased; and the same shall be duly certified by the consul, commercial agent, or public officer; and when such oath is administered by an officer other than a consul or commercial agent of the United States, such official certificate shall be authenticated by such a consul or commercial agent. (*See Treas'y Dept. decisions Nos.* 3775, 3943, 4065, 4304.)

[107.] ***Sec. 2844.*** If there is no consul or commercial agent of the United States in the country from which such merchandise was imported, the authentication required by the preceding section shall be executed by a consul of a nation at the time in amity with the United States, if there is any such residing there; and if there is no such consul in the country the authentication shall be made by two respectable merchants, if any there be, residing in the port from which the merchandise shall have been imported. (*See Treas'y Dept. decisions Nos.* 3775, 3943, 4065, 4304.)

[108.] ***Sec. 2845.*** No merchandise subject to ad-valorem duty belonging to a person not residing at the time in the United States, who has not acquired the same in the ordinary mode of bargain and sale, or belonging to the manufacturer, in whole or in part, of the same, shall be admitted to entry, unless the invoice thereof is verified by the oath of the owner, or of one of the owners administered and authenticated in the mode prescribed in the two preceding sections, and certifying that the invoice contains a true and faithful account of the merchandise, at its fair market value, at the time and place when and where the same was procured or manufactured, as the case may be, and of all charges thereon; and that the invoice contains no discounts, bounties, or drawbacks, but such as have been actually allowed.

[109.] ***Sec. 2846.*** Whenever merchandise subject to ad-valorem duty belongs to the estates of deceased persons or of persons insolvent who have assigned the same for the benefit of their creditors, the oaths to invoices may be administered to the executor or administrator, or to the assignee, of such persons.

Secretary may admit goods notwithstanding want of Invoice. Bond to produce invoice required.

[110.] ***Sec. 2847.*** Whenever merchandise subject to ad-valorem duty is imported belonging to a person not residing in the United States, not accompanied with an invoice verified and authenticated as required by the preceding sections, or whenever it is not practicable to make such oath, or whenever there is an immaterial informality

in the oath or authentication taken, or whenever the collector of the port at which the merchandise is has certified his opinion to the Secretary of the Treasury that no fraud was intended in the invoice of the merchandise, the Secretary of the Treasury may admit the same to an entry. But he shall in no case admit any merchandise to an entry where there is just ground to suspect that a fraud on the revenue was intended. (*See Paragraphs* 10–11, 12 *and* 121.)

[111.] ***Sec. 2848.*** The consignee, importer, or agent shall, previous to an entry allowed under the preceding section, give bond, the form whereof shall be prescribed by the Secretary of the Treasury, with sufficient sureties, to produce the invoice, if the same be practicable, duly verified and authenticated, within eight months from the time of entry, if the merchandise was imported from any port on this side, and within eighteen months, if from any port beyond the Cape of Good Hope, or Cape Horn, or from the Cape of Good Hope. (*See Paragraph* 105.)

Oath where one of Owners resides abroad.

[112. ***Sec. 2849.*** In all cases where merchandise subject to ad-valorem duty belongs in part to a person residing in the United States, and in part to a person residing out of the United States, the oath of one of the owners residing in the United States shall be sufficient to admit the same to an entry. In all cases, however, where the merchandise was manufactured, in whole or in part, by any one of the owners, residing out of the United States, the same shall not be so admitted to any entry, unless the invoice has been verified and authenticated by such manufacturer in the manner prescribed in section twenty-eight hundred and forty-five.

Effect of omission of Oath.

[113.] ***Sec. 2850.*** Whenever the invoice of merchandise belonging to a person not residing in the United States has not been duly verified and authenticated, and, upon application to the Secretary of the Treasury, the merchandise has been refused an entry, the same shall be deemed suspected.

Fees for verification of Invoice.

[114.] ***Sec. 2851.*** For every verification of an invoice and certificate before a consul or commercial agent, such consul or commercial agent shall be entitled to demand and receive from the person making the same, a fee of two dollars and fifty cents. But each shipper shall have the right to include all articles shipped by him in the same invoice.

Certificate upon Invoice.

[115.] ***Sec. 2852.*** When any merchandise is admitted to an entry upon invoice, the collector of the port in which the same is entered shall certify the same under his official seal; and no other evidence of the value of such merchandise shall be admitted on the part of the owner thereof, in any court of the United States, except in corroboration of such entry.

Triplicate Invoices and Declarations thereto.

[116.] ***Sec. 2853.*** All invoices of merchandise imported from any foreign country shall be made in triplicate, * and signed by the person owning or shipping such merchandise, if the same has actually been purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.

[117.] ***Sec. 2854.*** All such invoices shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment, for the use of the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, manufacturer, owner, or agent, setting forth that the invoice is in all respects true; that it contains, if the merchandise mentioned therein is subject to ad-valorem duty, and was obtained by purchase, a true and full statement of the time when and the place where the same was purchased, and the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in the invoice but such as have actually been allowed thereon; and when obtained in other manner than by purchase, the actual market-value thereof at the time and place when and where the same was procured or manufactured; and, if subject to specific duty, the actual quantity thereof; and that no different invoice of the merchandise, mentioned in the invoice so produced, has been or will be furnished to any one. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is the currency which was actually paid for the merchandise by the purchaser. (*See Treas'y Dept. decisions Nos.* 2287–2975–4177–4243–4454, *and Paragraph* 107.)

Endorsement of Destination upon Invoice.

[118.] ***Sec. 2855.*** The person so producing such invoice shall at the same time declare to such consul, vice-consul, or commercial

* Amended. See Paragraph 387, which requires invoices to be made in quadruplicate where goods are intended to be transported without appraisement at port of arrival.

agent the port in the United States at which it is intended to make entry of merchandise; whereupon the consul, vice-consul, or commercial agent shall indorse upon each of the triplicates * a certificate, under his hand and official seal, stating that the invoice has been produced to him, with the date of such production, and the name of the person by whom the same was produced, and the port in the United States at which it shall be the declared intention to make entry of the merchandise therein mentioned. The consul, vice-consul, or commercial agent shall then deliver to the person producing the same, one of the triplicates, to be used in making entry of the merchandise; shall file another in his office, to be there carefully preserved; and shall, as soon as practicable, transmit the remaining one to the collector of the port of the United States at which it shall be declared to be the intention to make entry of the merchandise.

[119.] *Sec. 2856.* In case of merchandise imported from a foreign country adjacent to the United States, the declaration in the two preceding sections required, may be made to, and the certificate indorsed by, the consul, vice-consul, or commercial agent at or nearest to the port of clearance for the United States.

Change of Destination.

[120.] *Sec. 2857.* Whenever, from a change of the destination of any merchandise, after the production of the invoice thereof to the consul, vice-consul, or commercial agent, or from other cause, the triplicate transmitted to the collector of the port to which such merchandise was originally destined, is not received at the port where the same actually arrives, and where it is desired to make entry thereof, the merchandise may be admitted to an entry on the execution by the owner, consignee, or agent, of a bond, with sufficient security, in double the amount of duty apparently due, conditioned for the payment of the duty which shall be found to be actually due thereon. The collector of the port where such entry shall be made shall immediately notify the consul, vice-consul, or commercial agent to whom such invoice has been produced, to transmit to such collector a certified copy thereof; and such consul, vice-consul, or commercial agent shall transmit the same accordingly without delay; and the duty shall not be finally liquidated until such triplicate, or a certified copy thereof, shall have been received. Such liquidation, however, shall not be delayed longer than eighteen months from the time of making such entry.

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* Amended. See Paragraph 387, which requires invoices to be made in quadruplicate where goods are intended to be transported without appraisement at port of arrival.

Entry in absence of Invoice.

[121.] ***Sec. 2858.*** Whenever, from accident or other cause, it has become impracticable for the person desiring to make entry of any merchandise, to produce, at the time of making such entry, any invoice thereof, as hereinbefore required, it shall be lawful for the Secretary of the Treasury to authorize the entry of such merchandise upon such terms and in accordance with such general or special regulations as he may prescribe. The Secretary of the Treasury is hereby invested with the like powers of remission in cases of forfeiture arising under the foregoing provisions as in other cases of forfeiture under the revenue laws. (*See Paragraph* 110.)

Countries excepted from foregoing provisions, and Entry of Merchandise under $100 Valuation, how made.

[122.] ***Sec. 2859.*** The six preceding sections shall not apply to countries where there is no consul, vice-consul, or commercial agent of the United States. And whenever the value of the imported merchandise does not exceed one hundred dollars, the collector may admit it to entry without the production of the triplicate invoice, and without submitting the question to the Secretary of the Treasury, if he is satisfied that the neglect to produce such invoice was unintentional and that the importation was made in good faith, and without any purpose of defrauding or evading the revenue laws. [*Treas'y Dept. decisions* 4622–5135–5415–5527, *see Paragraph* 107.)

No Entry allowed without Invoices, except, &c.

[123.] ***Sec. 2860.*** Except as allowed in the four preceding sections, no merchandise imported from any foreign place or country shall be admitted to an entry unless the invoice presented in all respects conforms to the requirements of sections twenty-eight hundred and fifty-three, twenty-eight hundred and fifty-four, and twenty-eight hundred and fifty-five, and has thereon the certificate of the consul, vice-consul, or commercial agent in those sections specified, nor unless the invoice is verified at the time of making such entry by the oath of the owner or consignee, or of the authorized agent of the owner or consignee, certifying that the invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made, nor, unless the triplicate transmitted by the consul, vice-consul, or commercial agent to the collector has been received by him. (*See Paragraph* 11.)

Restrictions on Consular certificates.

[124.] ***Sec. 2861.*** No consular officer of the United States shall grant a certificate for merchandise shipped from countries adjacent

to the United States, which have passed a consulate after purchase for shipment.

[125.] ***Sec. 2862.*** All consular officers are hereby authorized to require, before certifying any invoice under the provisions of the preceding sections, satisfactory evidence, either by the oath of the person presenting such invoices or otherwise, that such invoices are correct and true. In the exercise of the discretion hereby given, the consular officers shall be governed by such general or special regulations or instructions as may from time to time be established or given by the Secretary of State.

[126.] ***Sec. 2863.*** All consuls and commercial agents of the United States having any knowledge or belief of any case or practice of any person who obtains verification of any invoice whereby the revenue of the United States is or may be defrauded, shall report the facts to the collector of the port where the revenue is or may be defrauded, or to the Secretary of the Treasury.

Punishment for attempting to pass false Invoices.

[127.] ***Sec. 2864.*** If any owner, consignee, or agent of any merchandise shall knowingly make, or attempt to make, an entry thereof by means of any false invoice, or false certificate of a consul, vice-consul, or commercial agent, or of any invoice which does not contain a true statement of all the particulars hereinbefore required, or by means of any other false or fraudulent document or paper, or of any other false or fraudulent practice or appliance whatsoever, such merchandise or the value thereof shall be forfeited. (*See Paragraph* 13.)

[128.] ***Sec. 2865.*** If any person shall knowingly and willfully, with intent to defraud the revenue of the United States, smuggle, or clandestinely introduce, into the United States, any goods, wares, or merchandise, subject to duty by law, and which should have been invoiced, without paying or accounting for the duty, or shall make out or pass, or attempt to pass, through the custom-house any false, forged, or fraudulent invoice, every such person, his, her, or their aiders and abettors, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding five thousand dollars, or imprisoned for any term of time not exceeding two years, or both, at the discretion of the court.

Entry of Merchandise destined for British Possessions.

[129.] ***Sec. 2866.*** From the date of the President's Proclamation declaring that he has evidence that the Imperial Parliament of Great Britain, the Parliament of Canada, and the legislature of Prince Edward's Island have passed laws on their part to give effect

to the provisions of the treaty of Washington of May eighth, eighteen hundred and seventy-one, as contained in articles eighteen to twenty-five inclusive, and article thirty of said treaty, and so long as said articles remain in force, according to the terms and conditions of article thirty-third of said treaty, all goods, wares, or merchandise arriving at the ports of New York, Boston, and Portland,* and any other ports in the United States which have been, or may from time to time be, specially designated by the President of the United States and destined for Her Britannic Majesty's possessions in North America, may be entered at the proper custom-house and conveyed in transit, without the payment of duties, through the territory of the United States, under such rules, regulations, and conditions for the protection of the revenue as the Secretary of the Treasury may, from time to time, prescribe; and, under like rules, regulations, and conditions, goods, wares, or merchandise may be conveyed in transit, without the payment of duties, from such possessions, through the territory of the United States, for export from the said ports of the United States. (*Treas'y Dept. decisions Nos.* 2171 *and* 5470 *prescribe the regulations. See also Treas'y Dept. decisions Nos.* 2243–2420–2576–3184–3437–3791–3886–4193–4743–5149.)

* Oswego, N. Y., (Treas'y Dept. decision No. 2248,) Philadelphia, Pa., (Treas'y Dept. decision No. 3323;) Eastport, Me., (Treas'y Dept. decision No. 3737;) Morristown, N. Y., (Treas'y Dept. decision 4001;) Richford, Vt.; (Treas'y Dept. decision No. 4844;) New Haven, Conn., (Treas'y Dept. decision No. 4865;) New Orleans, La., (Treas'y Dept. decision No. 5175;) Charlotte, N. Y., (Treas'y Dept. decision No. 5440,) designated ports from which imported merchandise may be shipped in bond under section 2866.

CHAPTER SIX.

APPRAISAL.

[From Revised Statutes of the U. S.—2d edition, 1878—page 561.]

Collector may deliver Merchandise not designated for Appraisal.

[130.] ***Sec. 2899.*** No merchandise liable to be inspected or appraised shall be delivered from the custody of the officers of the customs, until the same has been inspected or appraised, or until the packages sent to be inspected or appraised shall be found correctly and fairly invoiced and put up, and so reported to the collector. The collector may, however, at the request of the owner, importer, consignee, or agent, take bonds, with approved security, in double the estimated value of such merchandise, conditioned that it shall be delivered to the order of the collector, at any time within ten days after the package sent to the public stores has been appraised and reported to the collector. If in the mean time any package shall be opened, without the consent of the collector or surveyor given in writing, and then in the presence of one of the inspectors of the customs, or if the package is not delivered to the order of the collector, according to the condition of the bond, the bond shall, in either case, be forfeited. (*Treas'y Dept. decision* 99.)

Additions to entry to make Market-Value—When to be made.

[131.] ***Sec. 2900.*** The owner, consignee, or agent of any merchandise which has been actually purchased, or procured otherwise than by purchase, at the time, and not afterward, when he shall produce his original invoice to the collector and make and verify his written entry of his merchandise, may make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the actual market-value or wholesale price of such merchandise at the period of exportation to the United States in the principal markets of the country from which the same has been imported; and the collector within whose district the same may be imported or entered may cause such actual market-value or wholesale price to be appraised; and if such appraised value shall exceed by ten per centum or more the value so declared in the entry, then, in addition to the duties imposed by law on the same, there shall be collected a duty of twenty per centum ad valorem on such appraised value.* The duty shall not, however, be assessed upon an amount

*U. S. Circuit Court at New York, case of Schmieder *vs.* Barney, affirmed the rule laid down in Article 488 Treas'y Regulations 1874—(Treas'y Dept. decision 4471.) The additional duty cannot be enforced where proceedings

less than the invoice or entered value. (*Treas'y Dept. decisions* 3335-3370-3413-3435-3476-3483-3519-3685-3687-3753-3774-3788-3907-3978-4025-4149-4180-4232-4234-4324-4335-4456-4524-4533-4615-4838-4964-5412.)

Number of Packages to be Opened.

[132.] ***Sec. 2901.*** The collector shall designate on the invoice at least one package of every invoice, and one package at least of every ten packages of merchandise, and a greater number should he or either of the appraisers deem it necessary, imported into such port, to be opened, examined, and appraised, and shall order the package so designated to the public stores for examination; and if any package be found by the appraisers to contain any article not specified in the invoice, and they or a majority of them shall be of opinion that such article was omitted in the invoice with fraudulent intent on the part of the shipper, owner, or agent, the contents of the entire package in which the article may be, shall be liable to seizure and forfeiture on conviction thereof before any court of competent jurisdiction; but if the appraisers shall be of opinion that no such fraudulent intent existed, then the value of such article shall be added to the entry, and the duties thereon paid accordingly, and the same shall be delivered to the importer, agent, or consignee. Such forfeiture may, however, be remitted by the Secretary of the Treasury on the production of evidence satisfactory to him that no fraud was intended.

Mode of Appraisal.

[133.] ***Sec. 2902.*** It shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector and naval officer, as the case may be, by all reasonable ways and means in his or their power, to ascertain, estimate, and appraise the true and actual market-value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding, of the merchandise, at the time of exportation, and in the principal markets of the country whence the same has been imported into the United States, and the number of such yards, parcels, or quantities, and such actual market-value or wholesale price of every of them, as the case may require. All such merchandise, being manufactured of wool, or whereof wool shall be a component part, which shall be imported into the United States, in an unfinished condition, shall, in every such appraisal, be estimated to have been at the time of exportation, and place whence the same was imported

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are had for forfeiture of goods or where suit in personam has been brought. (Treas'y Dept. decision 4625.)

into the United States, of as great value as if the same had been entirely finished. (*See Paragraph* 1250, *and Treas'y Dept. decisions* 3719–4089 *and* 4913.)

[134.] ***Sec. 2903.*** The President may cause to be established fit and proper regulations for estimating the duties on merchandise imported into the United States, in respect to which the original cost shall be exhibited in a depreciated currency, issued and circulated under authority of any foreign government.

Market-Value—how determined.

[135.] ***Sec. 2904.*** When the duty upon any imports shall be subject to be levied upon the true market-value of such imports in the principal markets of the country from whence the importation has been made, or at the port of exportation, the duty shall be estimated and collected upon the value on the day of actual shipment, whenever a bill of lading shall be presented showing the date of shipment, and which shall be certified by a certificate of the United States consul, commercial agent, or other legally authorized deputy.

[136.] ***Sec. 2905.*** In all cases where merchandise, subject to ad valorem duty, or on which the duties are to be levied upon the value of the square yard, and in all cases where any specific quantity or parcel of such merchandise has been imported into the United States from a country in which the same has not been manufactured or produced, the foreign value shall be appraised and estimated according to the current market-value or wholesale price of similar articles at the principal markets of the country of production or manufacture, at the period of the exportation of such merchandise to the United States.

[137.] ***Sec. 2906.*** When an ad valorem rate of duty is imposed on any imported merchandise, or when the duty imposed shall be regulated by, or directed to be estimated or based upon, the value of the square yard, or of any specified quantity or parcel of such merchandise, the collector within whose district the same shall be imported or entered shall cause the actual market-value, or wholesale price thereof, at the period of the exportation to the United States, in the principal markets of the country from which the same has been imported, to be appraised, and such appraised value shall be considered the value upon which duty shall be assessed. (*See Paragraph* 1250.)

[138.] (***Secs. 2907 and 2908.*** Repealed by Section 7 of act of March 3, 1883, and ***Sec. 2909.*** Repealed by act of February 27, 1877.) (*See Paragraph* 1247.)

Different values and qualities in same invoice—how treated.

[139.] ***Sec. 2910.*** When merchandise of the same material or description, but of different values, is invoiced at an average price, and not otherwise provided for, the duty shall be assessed upon the whole invoice at the rate to which the highest valued goods in such invoice are subject. (*Treas'y Dept. decisions Nos.* 3683–4616.)

[140.] ***Sec. 2911.*** Whenever articles composed wholly, or in part, of wool or cotton, of similar kind, but different quality, are found, in the same package, charged at an average price, it shall be the duty of the appraisers to adopt the value of the best article contained in such package, and so charged, as the average value of the whole. (*Treas'y Dept. decisions Nos.* 3683–4616.)

[141.] ***Sec. 2912.*** When wool of different qualities is imported in the same bale, bag, or package, it shall be appraised by the appraiser, to determine the rate of duty to which it shall be subjected, at the average aggregate value of the contents of the bale, bag, or package; and when bales of different qualities are embraced in the same invoice at the same prices whereby the average price shall be reduced more than ten per centum below the value of the bale of the best quality, the value of the whole shall be appraised according to the value of the bale of the best quality; and no bale, bag, or package shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value.

Appraisement of Gloves.

[142.] ***Sec. 2913.*** In the appraisement of kid and all other gloves imported into the United States there shall be no discrimination in determining by appraisement the foreign market value of such goods, whether protected by trade-mark or not; and in no case shall gloves so protected by trade-mark be appraised at a less foreign market-value than the like goods not so protected; and no sale or pretended sale of such goods shall be held to fix the value of the same.

Standard for Sugar, Wool, Vinegar and Liquors.

[143.] ***Sec. 2914.*** The standard by which the color and grades of sugar are to be regulated, shall be selected and furnished to the collectors of such ports of entry as may be necessary by the Secretary of the Treasury, from time to time, and in such manner as he may deem expedient.

[144.] ***Sec. 2915.*** The Secretary of the Treasury shall, by regulation, prescribe and require that samples from packages of sugar shall be taken by the proper officers, in such manner as to ascertain the true quality of such sugar; and the weights of sugar imported

in casks or boxes shall be marked distinctly by the custom-house weigher, by scoring the figures indelibly on each package.

[145.] ***Sec. 2916.*** For the purpose of carrying into effect the classification of wool and hair of animals, prescribed by Schedule L, Title "DUTIES UPON IMPORTS," a sufficient number of distinctive samples of the various kinds of wool or hair embraced in each of the three classes named, selected and prepared under the direction of the Secretary of the Treasury, and duly verified by him, the standard samples of which shall be retained in the Treasury Department, shall be deposited in the custom-houses and elsewhere, as he may direct; which samples shall be used by the proper officers of the customs, to determine the class to which any imported wool or hair belongs. (Schedule K in act of March 3, 1883, substituted for schedule L—*See Paragraph* 766.)

[146.] ***Sec. 2917.*** The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar; and all import duties that may be imposed by law on vinegar imported from foreign countries shall be collected according to this standard. *

[147.] ***Sec. 2918.*** The Secretary of the Treasury may under the direction of the President, adopt such hydrometer as he may deem best calculated to promote the public interest for the purpose of ascertaining the proof of liquors; and, after such adoption, the duties imposed by law upon distilled spirits shall be collected according to proof ascertained by any hydrometer so adopted.

Standard weight of Grain.

[148.] ***Sec. 2919.*** For the purpose of estimating the duties on importations of grain, the number of bushels shall be ascertained by weight, instead of by measuring; and sixty pounds of wheat, fifty-six pounds of corn, fifty-six pounds of rye, forty-eight pounds of barley, thirty-two pounds of oats, sixty pounds of peas, and forty-two pounds of buckwheat, avoirdupois weight, shall respectively be estimated as a bushel.

Expense of weighing, gauging, &c. when to be paid by owner.

[149.] ***Sec. 2920.*** In all cases in which the invoice or entry does not contain the weight, or quantity, or measure of merchandise, now weighed, or measured, or gauged, the same shall be weighed, gauged, or measured at the expense of the owner, agent, or consignee. (*Treas'y Dept. decisions Nos.* 5140, 5157 and 5171.)

* Vinegar of less than the standard strength is subject to duty as if of the standard strength, (Treas'y Dept. decision 2988.) Mode of testing, see Treas'y Dept. decision 3136.

Allowance of duty on goods deficient.

[150.] ***Sec. 2921.*** If, on the opening of any package, a deficiency of any article shall be found, on examination by the appraisers, the same shall be certified to the collector on the invoice, and an allowance for the same be made in estimating the duties.

Examination of importers respecting market value.

[151.] ***Sec. 2922.*** The appraisers, or the collector and naval officer, as the case may be, may call before them and examine upon oath, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true market value or wholesale price of any merchandise imported, and require the production, on oath, to the collector or to any permanent appraiser, of any letters, accounts, or invoices, in his possession relating to the same. All testimony in writing, or depositions, taken by virtue of this section, shall be filed in the collector's office, and preserved for future use or reference, to be transmitted to the Secretary of the Treasury when he shall require the same.

[152.] ***Sec. 2923.*** If any person so called shall neglect or refuse to attend, or shall decline to answer, or shall, if required, refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required by an appraiser or collector and naval officer, he shall be liable to a penalty of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the appraisers, or collector and naval officer, where there are no legal appraisers, may make of the merchandise shall be final and conclusive.

[153.] ***Sec. 2924.*** Any person who shall willfully and corruptly swear falsely on an examination before any appraiser, or collector and naval officer, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited.

[154.] ***Sec. 2925.*** Whenever, in the opinion of the Secretary of the Treasury, it may be necessary in order to carry into full effect the laws for the collection of the revenue, he may authorize the collector of any district into which merchandise, subject to duty, may be imported, to require the owner, importer, or consignee of such merchandise, to give bond, in a sum not exceeding the value of such merchandise, that he will produce or cause to be produced, within a reasonable time, to be fixed by the Secretary, such proof as the Secretary may deem necessary, and as is in the power of the owner, importer, or consignee, to obtain, to enable the collector to ascertain the class or description of manufacture, or rate of duty, to which such merchandise is justly liable.

Storing of Merchandise when entry incomplete.

[155.] *Sec. 2926.* All merchandise, of which incomplete entry has been made, or an entry without the specification of particulars, either for want of the original invoice, or for any other cause, or which has received damage during the voyage, shall be conveyed to some warehouse or storehouse, to be designated by the collector, in the parcels or packages containing the same, there to remain with due and reasonable care, at the expense and risk of the owner or consignee, under the care of some proper officer, until the particulars, cost, or value, as the case may require, shall have been ascertained either by the exhibition of the original invoice thereof, or by appraisement, at the option of the owner, importer, or consignee; and until the duties thereon shall have been paid, or secured to be paid, and a permit granted by the collector for the delivery thereof.

Goods damaged during the voyage or wrecked.

[156.] *Sec. 2927.* In respect to articles that have been damaged during the voyage, whether subject to a duty ad valorem, or chargeable with a specific duty, either by number, weight, or measure, the appraisers shall ascertain and certify to what rate or percentage the merchandise is damaged, and the rate of percentage of damage, so ascertained and certified, shall be deducted from the original amount, subject to a duty ad valorem, or from the actual or original number, weight, or measure, on which specific duties would have been computed. No allowance, however, for the damage on any merchandise, that has been entered, and on which the duties have been paid or secured to be paid, and for which a permit has been granted to the owner or consignee thereof, and which may on examining the same prove to be damaged, shall be made, unless proof to ascertain such damage shall be lodged in the custom-house of the port where such merchandise has been landed, within ten days after the landing of such merchandise.* (*See Paragraphs* 598 *and* 722.)

[157.] *Sec. 2928.* Before any merchandise which may be taken from any wreck shall be admitted to an entry, the same shall be appraised; and the same proceedings shall be ordered and executed in all cases where a reduction of duties shall be claimed on account of damage which any merchandise shall have sustained in the course of the voyage; and in all cases where the owner, importer, consignee, or agent shall be dissatisfied with such appraisement, he shall be entitled to the privileges of appeal as provided for in this Title.* (*See Paragraphs* 28 *and* 1237.)

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*Treas'y Dept. decision 3869 prescribes regulations for Re-appraisement on damaged goods—see also Treas'y Dept. decisions Nos. 45, 2349, 3134, 3454, 3510, 3799, 3832, 3868, 4191, 4652, 4729, 4743, 4754, 5090, 5255, 5421, 5583.

Collector may order Re-appraisement.

[158.] ***Sec. 2929.*** The principal appraisers shall revise and correct the report of the assistant appraisers as they may judge proper, and report to the collector their decision thereon. If the collector deems any appraisement of goods too low, he may order a re-appraisement, either by the principal appraisers, or by three merchants designated by him for that purpose, who shall be citizens of the United States; and may cause the duties to be charged accordingly. (*Treas'y Dept. decisions* 3753, 3809, 4089.)

Importer granted Re-appraisement.

[159.] ***Sec. 2930.*** If the importer, owner, agent, or consignee, of any merchandise shall be dissatisfied with the appraisement, and shall have complied with the foregoing requisitions, he may forthwith give notice to the collector, in writing, of such dissatisfaction; on the receipt of which the collector shall select one discreet and experienced merchant to be associated with one of the general appraisers wherever practicable, or two discreet and experienced merchants, citizens of the United States, familiar with the character and value of the goods in question, to examine and appraise the same, agreeably to the foregoing provisions; and if they shall disagree, the collector shall decide between them; and the appraisement thus determined shall be final and be deemed to be the true value, and the duties shall be levied thereon accordingly. (*See Treas'y Dept. decisions* 92, 93, 222, 621, 3774, 3809, 3840, 3916, 4269, 4459.)

Protest against decision of Collector as to Rates of Duty, &c., and appeal therefrom to the Secretary of the Treasury.

[160.] ***Sec. 2931.*** On the entry of any vessel, or of any merchandise, the decision of the collector of customs at the port of importation and entry, as to the rate and amount of duties to be paid on the tonnage of such vessel or on such merchandise, and the dutiable costs and charges thereon, shall be final and conclusive against all persons interested therein, unless the owner, master, commander, or consignee of such vessel, in the case of duties levied on tonnage, or the owner, importer, consignee, or agent of the merchandise, in the case of duties levied on merchandise, or the costs and charges thereon, shall, within ten days after the ascertainment and liquidation of the duties by the proper officers of the customs, as well in cases of merchandise entered in bond as for consumption, give notice in writing to the collector on each entry, if dissatisfied with his decision, setting forth therein, distinctly and specifically, the grounds of his objection thereto, and shall within thirty days after the date of such ascertainment and liquidation, appeal therefrom to the Secretary of the Treasury. The decision of the Secretary on such appeal

shall be final and conclusive; and such vessel, or merchandise, or costs and charges, shall be liable to duty accordingly, unless suit shall be brought within ninety days after the decision of the Secretary of the Treasury on such appeal for any duties which shall have been paid before the date of such decision on such vessel, or on such merchandise, or costs or charges, or within ninety days after the payment of duties paid after the decision of the Secretary. No suit shall be maintained in any court for the recovery of any duties alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless the decision of the Secretary shall be delayed more than ninety days from the date of such appeal in case of an entry at any port east of the Rocky Mountains, or more than five months in case of any entry west of those mountains. (*See Paragraphs* 233 to 236, and 361 to 364. *Treas'y Dept. decisions* 23, 207, 299, 743, 2809, 2813, 3051, 3139, 3308, 3551, 3686, 3730, 3746, 3774, 3795, 3842, 3883, 3990, 4079, 4216, 4232, 4494, 4588, 4813, 4922, 4972, 5526.)

[161.] *Sec. 2932.* The decision of the respective collectors of customs as to all fees, charges, and exactions of whatever character, other than those relating to the rate and amount of duties to be paid on the tonnage of any vessel, or on merchandise and the dutiable costs and charges thereon, claimed by them, or by any of the officers under them, in the performance of their official duty, shall be final and conclusive against all persons interested in such fees, charges, or exactions, unless the like notice that an appeal will be taken from such decision to the Secretary of the Treasury shall be given within ten days from the making of such decision, and unless such appeal shall actually be taken within thirty days from the making of such decision; and the decision of the Secretary of the Treasury shall be final and conclusive upon the matter so appealed, unless suit shall be brought for the recovery of such fees, charges, or exactions, within the period as provided for in the preceding section in regard to duties. No suit shall be maintained in any court for the recovery of any such fees, costs, and charges, alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless such decision of the Secretary shall be delayed more than ninety days from the date of such appeal in case of an entry at any port east of the Rocky Mountains, or more than five months in case of an entry west of those mountains.

Drugs and Medicines to be examined before entry.

[162.] *Sec. 2933.* All drugs, medicines, medicinal preparations, including medicinal essential oils and chemical preparations, used wholly or in part as medicine, imported from abroad, shall, before

passing the custom-house, be examined and appraised, as well in reference to their quality, purity, and fitness for medical purposes, as to their value and identity specified in the invoice.

[163.] *Sec. 2934.* All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of the manufacturer and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label, or otherwise; and all medicinal preparations imported without such names so affixed shall be adjudged to be forfeited.

[164.] *Sec. 2935.* If, on examination, any drugs, medicines, medicinal preparations, whether chemical or otherwise, including medicinal essential oils, are found, in the opinion of the examiner, to be so far adulterated, or in any manner deteriorated, as to render them inferior in strength and purity to the standard established by the United States, Edinburgh, London, French, and German pharmacopœias and dispensatories, and thereby improper, unsafe, or dangerous to be used for medicinal purposes, a return to that effect shall be made upon the invoice, and the articles so noted shall not pass the custom-house, unless, on a re-examination of a strictly analytical character, called for by the owner or consignee, the return of the examiner shall be found erroneous, and it is declared as the result of such analysis, that the articles may properly, safely, and without danger, be used for medicinal purposes.

[165.] *Sec. 2936.* The owner or consignee shall at all times, when dissatisfied with the examiner's return, have the privilege of calling, at his own expense, for a re-examination; and the collector, upon receiving a deposit of such sum as he may deem sufficient to defray such expense, shall procure some competent analytical chemist possessing the confidence of the medical profession, as well as of the colleges of medicine and pharmacy, if any such institutions exist in the State in which the collection-district is situated, to make a careful analysis of the articles included in the return, and a report upon the same under oath. In case this report, which shall be final, shall declare the return of the examiner to be erroneous, and the articles to be of the requisite strength and purity, according to the standards referred to in the next preceding section, the entire invoice shall be passed without reservation, on payment of the customary duties.

Exportation of rejected Drugs, &c.

[166.] *Sec. 2937.* If the examiner's return, however, shall be sustained by the analysis and report, the articles shall remain in charge of the collector, and the owner or consignee, on payment of the charges of storage and other expenses necessarily incurred by the United States, and on giving a bond with sureties satisfactory to

the collector to land the articles out of the limits of the United States, shall have the privilege of re-exporting them at any time within the period of six months after the report of the analysis; but if the articles shall not be sent out of the United States within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed, and hold the owner or consignee responsible to the United States for the payment of all charges, in the same manner as if the articles had been re-exported.

Appraisement at New York.

[167.] ***Sec. 2938.*** One of the assistant appraisers at the port of New York, to be appointed with special reference to his qualifications for such duties, shall, in addition to the duties that may be required of him by the appraiser, perform the duties of a special examiner of drugs, medicines, chemicals, and so forth.

[168.] ***Sec. 2939.*** The collector of the port of New York shall not, under any circumstances, direct to be sent for examination and appraisement less than one package of every invoice, and one package at least out of every ten packages of merchandise, and a greater number should he, or the appraiser, or any assistant appraiser, deem it necessary. When the Secretary of the Treasury, however, from the character and description of the merchandise, may be of the opinion that the examination of a less proportion of packages will amply protect the revenue, he may, by special regulation, direct a less number of packages to be examined.

[169.] ***Sec. 2940.*** The Secretary of the Treasury may, on the nomination of the appraiser, appoint such number of examiners at the port of New York as the Secretary may in writing determine to be necessary, to aid each of the assistant appraisers in the examination, inspection, and appraisement of merchandise. No person shall be appointed such examiner who is not, at the time of his appointment, practically and thoroughly acquainted with the character, quality, and value of the article in the examination and appraisement of which he is to be employed; nor shall any such examiner enter upon the discharge of his duties, as such, until he shall have taken and subscribed an oath faithfully and diligently to discharge such duties.

[170.] ***Sec. 2941.*** No appraiser, assistant appraiser, examiner, clerk, verifier, sampler, messenger, or other person employed in the departments of appraisal at the port of New York, or any of them, shall engage or be employed in any commercial or mercantile business, or act as agent for any person engaged in such business, during the term of his appointment.

[171.] ***Sec. 2942.*** All provisions relating to the duties of appraisers, or to any proceedings consequent or dependent upon the action of such appraisers and not inconsistent with the provisions relating to the appraiser and assistant appraisers at the port of New York, shall be construed to apply to them.

[172.] ***Sec. 2943.*** One of the assistant appraisers at the port of New York shall be detailed by the appraiser for the supervision of the department for the examination of merchandise damaged on the voyage of importation, and as far as practicable to make examinations and appraisals of such or any other merchandise as the appraiser may direct, and in all cases truly to report to him the extent of such damage, or the true value of the merchandise appraised, as the case may be, according to law; such report to be subject to revision, correction, and approval by the appraiser, and to be transmitted to the collector in the same manner as other appraisals.

[173.] ***Sec. 2944.*** If at any time, from an increase of importation, or from any other cause, there shall be found upon the floors of the public stores in the City of New York an accumulation of merchandise awaiting appraisement, the appraiser shall, under regulations established by the Secretary of the Treasury, direct the assistant appraisers, and others associated with them in this branch of the public business, to devote time beyond the usual business hours, in each day, during daylight, to their respective duties, so that the business of appraisement may be faithfully and more promptly dispatched.

Penalty for declining to act as Merchant Appraiser.

[174.] ***Sec. 2945.*** Any merchant who shall be chosen by the collector to make any appraisement required under any act respecting imports and tonnage, and who shall, after due notice of such choice has been given to him in writing, decline or neglect to assist at such appraisement, shall be subject to a penalty of not more than fifty dollars, and to the costs of prosecution therefor.

Appraisements at Ports where there are no Appraisers.

[175.] ***Sec. 2946.*** When merchandise is entered at ports where there are no appraisers, the mode hereinbefore prescribed of ascertaining the foreign value thereof shall be carefully observed by the revenue officers to whom is committed the estimating and collection of duties.

[176.] ***Sec. 2947.*** The Secretary of the Treasury shall have authority to direct the appraiser for any collection-district to attend in any other collection-district for the purpose of appraising any merchandise imported therein.

Additional Duties not Fines.

[177.] ***Sec. 2948.*** No portion of the additional duties provided by this Title shall be deemed a fine, penalty, or forfeiture, for the purpose of being distributed to any officer of the customs, but the whole amount thereof, when received, shall be paid directly into the Treasury.

Secretary of Treasury to prescribe Regulations for Appraisal.

[178.] ***Sec. 2949.*** The Secretary of the Treasury from time to time shall establish such rules and regulations, not inconsistent with the laws of the United States, to secure a just, faithful, and impartial appraisal of all merchandise imported into the United States, and just and proper entries of such actual market-value or wholesale price thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual market-value or wholesale price of each of them. The Secretary of the Treasury shall report all such rules and regulations, with the reasons therefor, to the then next session of Congress.

Appraiser's Certificate.

[179.] ***Sec. 2950.*** The certificate of any one of the appraisers of the dutiable value of any imported merchandise required to be appraised, shall be deemed to be the appraisement of such merchandise required by law to be made by such appraisers. Where merchandise shall be entered at ports where there are no appraisers, the certificate of the revenue officer to whom is committed the estimating and collection of duties of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise required by law to be made by such officer.

Definition of the words "Ton," "Value" and "Valued."

[180.] ***Sec. 2951.*** Wherever the word "ton" is used in this chapter, in reference to weight, it shall be construed as meaning twenty hundred-weight, each hundred-weight being one hundred and twelve pounds avoirdupois.

[181.] ***Sec. 2952.*** The words "value" and "valued," used in this chapter, shall be construed as meaning the true market-value of merchandise in the principal markets of the country from whence exported at the date of exportation.

Buildings for Custom-House Purposes.

[182.] ***Sec. 2953.*** Nothing herein contained shall be construed to prevent the leasing or hiring of such buildings or accommodations

as may be required for the use of the United States appraisers for the due examination and appraisal of imported merchandise at the ports where such officers are provided by law, nor to prohibit the leasing or hiring by collectors of the customs, for short periods, with the approval of the Secretary of the Treasury, of such stores as may be required for custom-house purposes at any of the smaller revenue ports of the United States.

CHAPTER SEVEN.

THE BOND AND WAREHOUSE SYSTEM.

[From Revised Statutes of the U. S.—2d Edition, 1878.—Page 570.]

Leasing and Bonding Warehouses and Goods Deposited at Risk of Owners.

[183.] ***Sec. 2954.*** The Secretary of the Treasury may, at his discretion, lease such warehouses as he deems necessary for the storage of unclaimed goods, or goods which for any other reason are required by law to be stored by the Government.

[184.] ***Sec. 2955.*** No leases shall be entered into by the United States for any warehouses for the storage of warehoused or unclaimed merchandise at any port where there may exist any private bonded warehouses; *Provided*, That such buildings may be leased as may be required for the use of appraisers for the examination and appraisal of imported merchandise at ports where such officers are provided by law; and collectors may lease, for short periods, at any of the smaller ports, such stores as may be required for custom-house purposes, with the approval of the Secretary of the Treasury.

[185.] ***Sec. 2956.*** All warehouses hired by the collector, naval officer, or surveyor, shall be on public account, and paid for by the collector as such, and shall be appropriated exclusively to the use of receiving foreign merchandise, subject, as to the rates of storage, to regulation by the Secretary of the Treasury.

[186.] ***Sec. 2957.*** No collector or other officer of the customs shall enter into any contract or agreement for the use of any building to be thereafter erected as a public store or warehouse, and no lease of any building to be so used shall be taken for a longer period than three years, nor shall rent be paid, in whole or in part, in any case, in advance.

[187.] *Sec. 2958.* Cellars and vaults of stores for the storage of wines and distilled spirits only, and yards for the storage of coal, mahogany, and other woods and lumber, may, at the discretion of the Secretary of the Treasury, be constituted bonded warehouses for the storage of such articles under the same regulations and conditions as required in the storage of other merchandise; the cellars or vaults shall be exclusively appropriated to the storage of wines or distilled spirits, and shall have no opening or entrance except the one from the street, on which separate and different locks of the custom-house and the owner or proprietor of the cellars or vaults shall be placed.

[188.] *Sec. 2959.* Parts of such building as shall be approved by the Secretary of the Treasury may be bonded for the storage of grain, under such rules, regulations, and conditions as he may prescribe for the security of the revenue.

[189.] *Sec. 2960.* Private warehouses shall be used solely for the purpose of storing warehoused merchandise, and shall be previously approved by the Secretary of the Treasury, and be placed in charge of a proper officer of the customs, who, together with the owner and proprietor of the warehouse, shall have the joint custody of all the merchandise stored in the warehouse; and all the labor on the merchandise so stored must be performed by the owner or proprietor of the warehouse, under the supervision of the officer of the customs in charge of the same, at the expense of the owner or proprietor.

[190.] *Sec. 2961.* Before any of the stores or cellars, owned or occupied by private individuals, shall be used as a warehouse for merchandise imported by other merchants or importers, the owner, occupant, or lessee thereof shall enter into bond, in such sums and with such sureties as may be approved by the Secretary of the Treasury, exonerating and holding harmless the United States and its officers from or on account of any risk, loss, or expense of any kind or description, connected with or arising from the deposit or keeping of the merchandise in the warehouses; and all imports deposited in any public or private warehouse authorized by this Title shall be at the sole and exclusive risk and expense of the owner or importer.

Importer may designate warehouse.

[191.] *Sec. 2962.* Any merchandise subject to duty, with the exception of perishable articles, also gunpowder, and other explosive substances, except fire-crackers, which shall have been duly entered and bonded for warehousing, in conformity with existing laws, may be deposited, at the option of the owner, importer, consignee, or agent, at his expense and risk, in any public warehouse owned or leased by the United States, or in the private warehouse of the importer, the same being used exclusively for the storage of warehoused

merchandise of his own importation or to his consignment, or in a private warehouse used by the owner, occupant, or lessee, as a general warehouse for the storage of warehoused merchandise; such place of storage to be designated on the warehouse-entry at the time of entering such merchandise at the custom-house.

Goods not entered in time deposited in warehouse.

[192.] ***Sec. 2963.*** When merchandise, imported into the United States, has not been entered in pursuance of the provisions of any act regulating imports and tonnage, the same shall be deposited in the public warehouse, and shall there remain, at the expense and risk of the owner, until such invoice is produced. Nothing herein contained shall be understood to prohibit the sale of such quantities of merchandise so stored as may be necessary to discharge the duties thereon, and all intervening charges, at the time or times when such duties shall become due and payable.

[193.] ***Sec. 2964.*** In all cases of failure or neglect to pay the duties within the period allowed by law to the importer to make entry thereof, or whenever the owner, importer, or consignee shall make entry for warehousing the same, in writing, in such form and supported by such proof as shall be prescribed by the Secretary of the Treasury, the merchandise shall be taken possession of by the collector, and deposited in the public stores, or in other stores to be agreed on by the collector or chief revenue officer of the port, and the importer, owner, or consignee, such stores to be secured under the joint locks of the inspector and importer, there to be kept, with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent, and subject at all times to their order, upon payment of the proper duties and expenses, to be ascertained on due entry thereof for warehousing, and to be secured by a bond of the owner, importer, or consignee, with surety to the satisfaction of the collector, in double the amount of the duties, and in such form as the Secretary of the Treasury shall prescribe.

[194.] ***Sec. 2965.*** Unclaimed merchandise required by existing laws to be taken possession of by collectors of the customs may be stored in any public warehouse owned or leased by the United States, or in any private bonded warehouse authorized by this Title, and all charges for storage, labor, and other expenses accruing on any such merchandise, not to exceed in any case the regular rates for such objects at the port in question, must be paid before delivery of the goods on due entry thereof by the claimant or owner; or if sold as unclaimed goods, to realize the import duties, the charges shall be paid by the collector out of the proceeds of the sale thereof before paying such proceeds into the Treasury as required by existing laws.

[195.] ***Sec. 2966.*** When merchandise shall be imported into any port of the United States from any foreign country in vessels propelled in whole or in part by steam, and it shall appear by the bills of lading that the merchandise so imported is to be delivered immediately after the entry of the vessel, the collector of such port may take possession of such merchandise and deposit the same in bonded warehouse; and when it does not appear by the bills of lading that the merchandise so imported is to be immediately delivered, the collector of the customs may take possession of the same, and deposit it in bonded warehouse, at the request of the owner, master, or consignee of the vessel, on three days' notice to such collector after the entry of the vessel.

Merchandise for Jeffersonville and Albany.

[196.] ***Sec. 2967.*** Merchandise imported into the port of Louisville, and destined for Jeffersonville, may be landed and warehoused at Jeffersonville, under the custody and control of the surveyor of the port of Louisville. (*See Paragraph* 116.)

[197.] ***Sec. 2968.*** The Secretary of the Treasury may extend the privileges of the provisions relating to warehouses, and the regulations of the Treasury Department relating thereto, to the port of Albany.

Custody of merchandise.

[198.] ***Sec. 2969.*** All merchandise of which the collector shall take possession under the provisions relating to the time for the discharge of a vessel's cargo shall be kept with due and reasonable care at the charge and risk of the owner.

Time limited for merchandise to remain in Bonded Warehouse.

[199.] ***Sec. 2970.*** Any merchandise deposited in bond in any public or private bonded warehouse may be withdrawn for consumption within one year from the date of original importation on payment of the duties and charges to which it may be subject by law at the time of such withdrawal; and after the expiration of one year from the date of original importation, and until the expiration of three years from such date, any merchandise in bond may be withdrawn for consumption on payment of the duties assessed on the original entry and charges, and an additional duty of ten per centum of the amount of such duties and charges. (*Treas'y Dept. decisions* 2349, 3045, 3502, 4078, 4156, 4696.)

[200.] ***Sec. 2971.*** All merchandise which may be deposited in public store or bonded warehouse may be withdrawn by the owner for exportation to foreign countries; or may be transshipped to any port of the Pacific or western coast of the United States at any time

before the expiration of three years from the date of original importation; such goods on arrival at a Pacific or western port to be subject to the same rules and regulations as if originally imported there. Any goods remaining in public store or bonded warehouse beyond three years shall be regarded as abandoned to the Government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the Treasury. In computing this period of three years, if such exportation or transshipment of any merchandise shall, either for the whole or any part of the term of three years, have been prevented by reason of any order of the President, the time during which such exportation or transshipment of such merchandise shall have been so prevented shall be excluded from the computation. Merchandise withdrawn for exportation shall be subject only to the payment of such storage and charges as may be due thereon.

[201.] ***Sec. 2972.*** The Secretary of the Treasury, in case of any sale of any merchandise remaining in public store or bonded warehouse beyond three years, may pay to the owner, consignee, or agent of such merchandise, the proceeds thereof, after deducting duties, charges, and expenses, in conformity with the provision relating to the sale of merchandise remaining in a warehouse for more than one year.

[202.] ***Sec. 2973.*** If any merchandise shall remain in public store beyond one year, without payment of the duties and charges thereon, except as hereinbefore provided, then such merchandise shall be appraised by the appraisers, if there be any at such port, and if none, then by two merchants to be designated and sworn by the collector for that purpose, and sold by the collector at public auction, on due public notice thereof being first given, in the manner and for the time to be prescribed by a general regulation of the Treasury Department. At such public sale, distinct printed catalogues descriptive of such merchandise, with the appraised value affixed thereto, shall be distributed among the persons present at such sale. A reasonable opportunity shall be given before such sale, to persons desirous of purchasing, to inspect the quality of such merchandise. The proceeds of such sales, after deducting the usual rate of storage at the port in question, with all other charges and expenses, including duties, shall be paid over to the owner, importer, consignee, or agent, and proper receipts taken for the same.

[203.] ***Sec. 2974.*** The overplus, if any there be, of the proceeds of such sales, after the payment of storage, charges, expenses, and duties, remaining unclaimed for the space of ten days after such sales, shall be paid by the collector into the Treasury of the United States; and the collector shall transmit to the Treasury Department, with the overplus, a copy of the inventory, appraisement, and account of

sales, specifying the marks, numbers, and descriptions of the packages sold, their contents, and appraised value, the name of the vessel and master in which, and of the port whence, it was imported, and the time when, and the name of the person to whom such merchandise was consigned in the manifest, and the duties and charges to which the several consignments were respectively subject; and the receipt or certificate of the collector shall exonerate the master of any vessel in which such merchandise was imported, from all claim of the owner thereof, who shall, nevertheless, on due proof of his interest, be entitled to receive from the Treasury the amount of any overplus paid into the same under the provisions of this Title.

Sale of Perishable, Explosive, and Articles liable to Depreciation.

[204.] *Sec. 2975.* All merchandise of a perishable nature, and all gunpowder and explosive substances, except fire-crackers, deposited in any public or private bonded warehouse, shall be sold forthwith.

[205.] *Sec. 2976.* Any collector of the customs is authorized, under such directions and regulations as may be prescribed by the Secretary of the Treasury, to sell, upon due notice, at public auction, any unclaimed merchandise deposited in public warehouse whenever the same may from depreciation in value, damage, leakage, or other cause, in the opinion of such collector, be likely to prove insufficient, on a sale thereof, to pay the duties, storage, and other charges if suffered to remain in public store for the period allowed by law in the case of unclaimed merchandise.

Return of duty upon Merchandise exported from Warehouse.

[206.] *Sec. 2977.* Merchandise upon which duties have been paid may remain in warehouse in custody of the officers of the customs at the expense and risk of the owners of such merchandise, and if exported directly from such custody to a foreign country within three years, shall be entitled to return duties. But proper evidence of such merchandise having been landed abroad shall be furnished to the collecter by the importer, and one per centum of the duties shall be retained by the Government. (*See Paragragh* 238–240, *and Treas'y Dept. decisions*, 3435–3502–4264–4843.)

[207.] *Sec. 2978.* No merchandise subject to duty shall be entered for drawback, or exported for drawback, after it is withdrawn from the custody of the officers of the customs except as provided in section three thousand and twenty-five.

[208.] *Sec. 2979.* If the owner, importer, consignee, or agent of any merchandise on which the duties have not been paid, shall give to the collector satisfactory security that the merchandise shall be

landed out of the jurisdiction of the United States, in the manner required by the laws relating to exportations for the benefit of drawback, the collector and naval officer, if any, on an entry to re-export the same, shall, upon payment of the appropriate expenses, permit the merchandise, under the inspection of the proper officers, to be shipped without the payment of any duties thereon.

Withdrawal of merchandise from Warehouse, quantity limited.

[209.] ***Sec. 2980.*** No merchandise shall be withdrawn from any warehouse in which it may be deposited, in a less quantity than in an entire package, bale, cask, or box, unless in bulk; nor shall merchandise so imported in bulk be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special authority of the Secretary of the Treasury.

[210.] ***Sec. 2981.*** Amended by section 10 of Act of June 10, 1880. (*Paragraph* 393.)

Supplies to Vessels of War.

[211.] ***Sec. 2982.*** The privilege of purchasing supplies from the public warehouses duty free, shall be extended, under such regulations as the Secretary of the Treasury shall prescribe, to the vessels of war of any nation in ports of the United States which may reciprocate such privilege toward the vessels of war of the United States in its ports.

No allowance for leakage, &c. while goods in Warehouse except casualties.

[212.] ***Sec. 2983.*** In no case shall there be any abatement of the duties or allowance made for any injury, damage, deterioration, loss, or leakage sustained by any merchandise, while deposited in any public or private bonded warehouse. (*Treas'y Dept. decisions* 4167–4250–5438–5507.)

[213.] ***Sec. 2984.*** The Secretary of the Treasury is hereby authorized, upon production of satisfactory proof to him of the actual injury or destruction, in whole or in part, of any merchandise, by accidental fire, or other casualty, while the same remained in the custody of the officers of the customs in any public or private warehouse under bond, or in the appraisers' stores undergoing appraisal, in pursuance of law or regulations of the Treasury Department, or while in transportation under bond from the port of entry to any other port in the United States, or while in the custody of the officers of the customs and not in bond, or while within the limits of any port of entry, and before the same have been landed under the supervision of the officers of the customs, to abate or refund, as the case may be, out of any moneys in the Treasury not otherwise appro-

priated, the amount of impost duties paid or accruing thereupon; and likewise to cancel any warehouse bond or bonds, or enter satisfaction thereon in whole or in part, as the case may be.

Penalties, Reports, Regulations.

[214.] ***Sec. 2985.*** Any person convicted of altering, defacing, or obliterating any mark which has been placed by any officer of the revenue on any package of warehoused merchandise shall be liable to a penalty of five hundred dollars for every such offense.

[215.] ***Sec. 2986.*** If any importer or proprietor of any warehoused merchandise, or any person in his employ, shall, by any contrivance, fraudulently open the warehouse, or shall gain access to the merchandise, except in the presence of the proper officer of the customs acting in the execution of his duty, such importer or proprietor shall be liable to a penalty of one thousand dollars for every such offense. (*See Paragraph* 220.)

[216.] ***Sec. 2987.*** If any warehoused merchandise shall be fraudulently concealed in or removed from any public or private warehouse, the same shall be forfeited to the United States; and all persons convicted of fraudulently concealing or removing such merchandise, or of aiding or abetting such concealment or removal, shall be liable to the same penalties as are imposed for the fraudulent introduction of merchandise into the United States.

]217.] ***Sec. 2988.*** The collectors of the several ports of the United States shall make quarterly reports to the Secretary of the Treasury, according to such general instructions as the Secretary may give, of all merchandise remaining in the warehouses of their respective ports, specifying the quantity and description of the same.

[218.] ***Sec. 2989.*** The Secretary of the Treasury may from time to time establish such rules and regulations, not inconsistent with law, for the due execution of the provisions of this chapter, and to secure a just accountability under the same, as he may deem to be expedient and necessary.

[219.] ***Sec. 2990 to 2997*** inclusive, Repealed by act of June 10, 1880. (*Paragraph* 391.)

[220.] ***Sec. 2998.*** Any person maliciously opening, breaking, or entering, by any means whatever, any car, vessel, vehicle, warehouse, or package containing any such merchandise so delivered for transportation, or removing, injuring, breaking, or defacing any lock or seal placed upon such car, vessel, vehicle, warehouse, or package, or aiding, abetting, or encouraging any other person or persons so to

remove, break, injure, or deface such locks or seals, or to open, break, or enter such car, vessel, or vehicle, with intent to remove or cause to be removed unlawfully any merchandise therein, or in any manner to injure or defraud the United States; and any person receiving any merchandise unlawfully removed from any such car, vessel, or vehicle, knowing it to have been so unlawfully removed, shall be guilty of felony, and in addition to any penalties heretofore prescribed shall be punishable by imprisonment for not less than six months nor more than two years. (*See Paragraph* 215.)

[221.] ***Sec. 2999.*** For the purpose of better guarding against frauds upon the revenue on foreign merchandise transported between the ports of the Atlantic and those of the Pacific overland through any foreign territory, the Secretary of the Treasury may appoint special sworn agents as inspectors of the customs, to reside in such foreign territory where such merchandise may be landed or embarked, with power to superintend the landing or shipping of all merchandise, passing coastwise between the ports of the United States on the Pacific and Atlantic. It shall be their duty, under such regulations and instructions as the Secretary of the Treasury may prescribe, to guard against the perpetration of frauds upon the revenue. The compensation paid to such inspectors shall not in the aggregate exceed five thousand dollars per annum.

Transportation of Merchandise in Bond.

[222.] ***Sec. 3000.*** Any merchandise, duly entered for warehousing, may be withdrawn under bond, without payment of the duties, from a bonded warehouse in any collection-district, and be transported to a bonded warehouse in any other collection-district, and rewarehoused thereat; and any such merchandise may be so transported to its destination wholly by land, or wholly by water, or partially by land and partially by water, over such routes as the Secretary of the Treasury may prescribe, and may likewise be conveyed over any foreign territory, the government of which may have, or shall by treaty stipulations grant, a free right of way over such territory.

[223.] ***Sec. 3001.*** The Secretary of the Treasury shall prescribe the form of the bond to be given for the transportation of merchandise from a port in one collection-district to a port in another collection-district as provided in the preceding section; also the time for such delivery; and for a failure to transport and deliver within the time limited any such bonded merchandise to the collector at the designated port, a duty of double the amount to which such merchandise would be liable shall be collected, which duty shall be secured by such bond, or the merchandise may be seized and forfeited for such failure, and any steam or other vessel, or vehicle, transporting such bonded merchandise, the master, owner, or conductor of which

shall fail to deliver the same to the collector at the designated port, shall be liable to seizure and forfeiture. And the Secretary of the Treasury is hereby authorized to remit, in whole or in part, on such conditions, and under such regulations, not inconsistent with law, as he may prescribe, the additional duty secured by the bond given for the transportation of merchandise from a port in one collection-district to a port in another collection-district prescribed by the preceding section: *Provided*, That it shall be proved to the satisfaction of the Secretary of the Treasury that the failure to transport and deliver the merchandise aforesaid according to the conditions of the bonds occurred without willful negligence or fraudulent intent on the part of the obligors.

Withdrawal of Merchandise from Warehouse for Exportation to Mexico and British Provinces.

[224.] ***Sec. 3002.*** Any imported merchandise in the original packages which shall have been duly entered and bonded, in pursuance of the provisions relating to warehouses, may be withdrawn from warehouse for immediate exportation, without payment of duties, to Chihuahua, in Mexico, by the route of the Arkansas River, through Van Buren, or by the route of the Red River, through Fulton, or by the route of the Missouri River, through Independence, or by such other routes as may be designated by the Secretary of the Treasury. Any imported merchandise duly entered and bonded at Brownsville, in the district of Brazos de Santiago, or imported and bonded at any other port of the United States, and transported thence in bond, and duly rewarehoused at Brownsville, may be withdrawn from warehouse for immediate exportation, without payment of duties, to ports and places in Mexico, by land or water, or partly by land and partly by water, or by such routes as may be designated by the Secretary of the Treasury. (*Treas'y Dept. decisions* 5033 *and* 5060 *prescribe the regulations.*)

[225.] ***Sec. 3003.*** Any imported merchandise duly entered and bonded in any port of the United States may be withdrawn from warehouse without payment of duties, for immediate exportation for San Fernando, Paso del Norte, and Chihuahua, in Mexico, through the port of Lavaca, in the collection-district of Saluria, in the State of Texas, and be transshipped inland, thence to San Antonio, in that State, and from the latter place to the destinations in Mexico, either by way of Eagle Pass, the Presidio del Norte, or San Elizario, all on the Rio Grande; and the Secretary of the Treasury is hereby authorized to prescribe such regulations, not inconsistent with law, as he may deem proper and necessary, respecting the packing, marking, inspection, proof of due delivery at their foreign destinations of the imports authorized by this and the foregoing section to be exported

from warehouse to ports and places in Mexico, and for the due protection in other respects of the public revenue.

[226.] ***Sec. 3004.*** Imported merchandise duly entered and bonded at a port of the United States, and withdrawn from warehouse in accordance with existing law, for exportation for San Fernando, Paso del Norte, and Chihuahua, in Mexico, may pass through Indianola, the port of entry for the district of Saluria, in Texas, under such regulations as the Secretary of the Treasury shall prescribe, as well as through the port of Lavaca.

[227.] ***Sec. 3005.*** All merchandise arriving at the ports of New York, Boston, Portland and Maine, or any other port specially designated by the Secretary of the Treasury, and destined for places in the adjacent British provinces, or arriving at the port of Brownsville in Texas, or any other port specially designated by the Secretary of the Treasury, and destined for places in the republic of Mexico, may be entered at the custom-house, and conveyed, in transit, through the territory of the United States, without the payment of duties, under such regulations as the Secretary of the Treasury may prescribe.*

[228.] ***Sec. 3006.*** Imported merchandise in bond, or duty paid, and products or manufactures of the United States, may, with the consent of the proper authorities of the British provinces or republic of Mexico, be transported from one port of the United States to another port therein, over the territory of such provinces or republic, by such routes, and under such rules, regulations, and conditions as the Secretary of the Treasury may prescribe; and the merchandise so transported shall, upon arrival in the United States from such provinces or republic, be treated in regard to the liability to or exemption from duty, or tax, as if the transportation had taken place entirely within the limits of the United States.

[229.] ***Sec. 3007.*** Railroad-cars or other vehicles laden with merchandise, sealed by a customs officer, passing, under the provisions of the preceding section and the regulations of the Secretary of the Treasury, from one port in the United States to another therein, through foreign contiguous territory, shall be exempt from the payment of any fees for receiving or certifying manifests thereof.

[230.] ***Sec. 3008.*** No merchandise exported to Mexico or the British North American Provinces shall be voluntarily landed or brought into the United States; and any so landed or brought into the United States shall be forfeited; and the same proceeding shall

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*Treas'y Dept. decision 5102 designates Corpus Christi, Texas, San Francisco and Wilmington, California, as ports under this section.

be had for its condemnation, and the distribution of the proceeds of the sales, as in other cases of forfeiture of merchandise illegally imported. Every person concerned in the voluntary landing or bringing such merchandise into the United States shall be liable to a penalty of four hundred dollars.

CHAPTER EIGHT.

PAYMENT.

[From Revised Statutes of the U. S.—2d Edition, 1878.—Page 579.]

Duties—how Payable.

[231.] ***Sec. 3009.*** All duties upon imports shall be collected in ready-money, and shall be paid in coin or coin certificates or in United States notes, payable on demand, authorized to be issued prior to the twenty-fifth day of February, one thousand eight hundred and sixty-two, and by law receivable in payment of public dues.

Disposal of moneys paid under protest and suits to recover same.

[232.] ***Sec. 3010.*** All money paid to any collector of the customs, or to any person acting as such, for unascertained duties or for duties paid under protest against the rate or amount of duties charged, shall be placed to the credit of the Treasurer of the United States, and shall not be held by the collector, or person acting as such, to await any ascertainment of duties, or the result of any litigation in relation to the rate or amount of duty legally chargeable and collectable in any case where money is so paid.

[233.] ***Sec. 3011.*** Any person who shall have made payment under protest and in order to obtain possession of merchandise imported for him, to any collector, or person acting as collector, of any money as duties, when such amount of duties was not, or was not wholly, authorized by law, may maintain an action in the nature of an action at law, which shall be triable by jury, to ascertain the validity of such demand and payment of duties, and to recover back any excess so paid. But no recovery shall be allowed in such action unless a protest and appeal shall have been taken as prescribed in section twenty-nine hundred and thirty-one.

[234.] ***Sec. 3012.*** No suit shall be maintained in any court for the recovery of duties alleged to have been erroneously or illegally exacted by collectors of customs, unless the plaintiff, within thirty

days after due notice of the appearance of the defendant, either in person or by attorney, serves on the defendant or his attorney a bill of particulars of the plaintiff's demand, giving the name of the importer or importers, the description of the merchandise, and place from which imported, the name of the vessel, or means of importation, the date of the invoice, the date of the entry at the custom-house, the precise amount of duty claimed to have been exacted in excess, the date of payment of said duties, the day and year on which protest was filed against the exaction thereof, the date of appeal thereon to the Secretary of the Treasury, and date of decision, if any, on such appeal. And if a bill of particulars, containing all the above mentioned items, be not served as aforesaid, a judgment of non pros. shall be rendered against the plaintiff or plaintiffs in said action. (*See Paragraphs* 160, 161 *and* 17.)

Refunding duties improperly collected.

[235.] ***Sec. 3012½.*** Whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained duties, or duties or other moneys paid under protest and appeal, as hereinbefore provided, more money has been paid to the collector, or person acting as such, than the law requires should have been paid, the Secretary of the Treasury shall draw his warrant upon the Treasurer in favor of the person entitled to the overpayment, directing the Treasurer to refund the same out of any money in the Treasury not otherwise appropriated. (*Treas'y Dept. decision* 3209.)

[236.] ***Sec. 3013.*** Whenever it shall be shown to the satisfaction of the Secretary of the Treasury that more moneys have been paid to the collector of customs, or others acting as such, than the law requires, and the party has failed to comply with the requirements relating to appeals to the Secretary of the Treasury, and the Secretary of the Treasury shall be satisfied that such non-compliance with the requirements as above stated was owing to circumstances beyond the control of the importer, consignee, or agent making such payments, he may draw his warrant upon the Treasurer in favor of the person entitled to the overpayment, directing the Treasurer to refund the same out of any money in the Treasury not otherwise appropriated. (*See Paragraphs* 361 *to* 364.)

Judgments how payable.

[237.] ***Sec. 3014.*** In all proceedings brought by the United States in any court for due recovery as well of duties upon imports alone as of penalties for the non-payment thereof, the judgment shall recite that the same is rendered for duties, and such judgment, interest, and costs shall be payable in the coin by law receivable for duties, and the execution issued on such judgment shall set forth

that the recovery is for duties, and shall require the marshal to satisfy the same in the coin by law receivable for duties; and in case of levy upon and sale of the property of the judgment debtor, the marshal shall refuse payment from any purchaser at such sale in any other money than that specified in the execution. .

CHAPTER NINE.

DRAWBACK.

[From Revised Statutes of the U. S. 2nd Edition, 1878—page 581.]

Allowance and restrictions upon Drawbac

[238.] ***Sec. 3015.*** A drawback of duties, as prescribed by law, shall be allowed and paid on all merchandise imported into the United States, in respect to all such merchandise as shall be exported to any foreign port other than the dominions of any foreign state immediately adjoining to the United States, either from the district of original importation, or from certain other districts; and all duties, drawbacks, and allowances which shall be payable, or allowable, on any specific quantity of merchandise, shall be deemed to apply in proportion to any greater or less quantity, except as herein otherwise provided.* (*See Paragraphs* 206, 248, 250, 259, 260, 277, 279 *and* 348.)

[239.] ***Sec. 3016.*** No merchandise imported shall be entitled to a drawback of the duties paid, unless the duties so paid shall amount to fifty dollars at least; nor unless they shall be exported in the original casks, cases, chests, boxes, trunks, or other packages, in which they were imported, without diminution or change of the articles which were therein contained, at the time of importation, in quantity, quality, or value, necessary or unavoidable wastage or damage only excepted. (*See Paragraph* 252.) (*Treas'y Dept. decision* 3541.)

Limitation of time for exportation.

[240.] ***Sec. 3017.*** No drawback of the duties shall be allowed on merchandise entitled to debenture under existing laws, unless such merchandise shall be exported from the United States within three years from the date of the importation of the same. One per centum on the amount of all drawbacks allowed shall be retained

*Drawback on Opium not allowed. See Paragraph 535.

for the use of the United States by the collectors paying such drawbacks, respectively. (*See Paragraph* 206, *and Treas'y Dept. decision* 3435.)

Exportation of Drugs and Chemicals.

[241.] ***Sec. 3018.*** All drugs, medicines, and chemical preparations entered for exportation and deposited in warehouse or public store, may be exported by the owner thereof in the original package, or otherwise, subject to such regulations as shall be prescribed by the Secretary of the Treasury. (*See Paragraph* 253.)

Drawback on articles manufactured of imported materials.

[242.] ***Sec. 3019.*** There shall be allowed on all articles wholly manufactured of materials imported, on which duties have been paid when exported, a drawback equal in amount to the duty paid on such materials, and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury. Ten per centum on the amount of all drawbacks so allowed shall, however, be retained for the use of the United States by the collectors paying such drawbacks respectively. * (*See Paragraphs* 239–250–359–383–397, and *Table of Drawback in the Appendix.*) (*Treas'y Dept. decisions* 4137–4199–4211–4212–4217–4274–4275–4282–4664–4919–5056–5086–5193–5228–5571.)

[243.] ***Sec. 3020.*** Amended by act of March 10, 1880. (*See Paragraph* 383.)

Railroad-iron for repair or remanufacture.

[244.] ***Sec. 3021.*** Railroad-iron, partially or wholly worn, may be imported into the United States without payment of duty, under bond to be withdrawn and exported after such railroad-iron shall have been repaired or remanufactured. The Secretary of the Treasury is hereby authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity, character, and weight of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation. (*Treas'y Dept. decisions* 3885 and 3984.)

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*As to Drawback on salt, (see Paragraph 897,) on sugar, (see proviso in Paragraph 359,) on coal, (see Paragraph 831.) No drawback on oil cake from Linseed and flaxseed, (see Paragraph 880.)

Salt for curing Fish.

[245.] ***Sec. 3022.*** Imported salt in bond may be used in curing fish, taken by vessels licensed to engage in the fisheries, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used in curing fish, the duties on the same shall be remitted. (*Treas'y Dept. decisions* 2471–3131–3429–5104 *and* 5184.)

Expense of gauging and weighing to be paid by exporter.

[246.] ***Sec. 3023.*** Upon all merchandise gaugeable by law, hereafter exported, upon which drawback or return duty is allowed, and upon all merchandise gaugeable by law, withdrawn from bonded warehouses for export, there shall be collected by the collectors of the several ports ten cents per cask.

[247.] ***Sec. 3024.*** Upon all weighable articles hereafter exported, upon which a drawback or return duty is allowed, and upon all weighable merchandise withdrawn from bonded warehouses for export, there shall be collected by the collectors of the several ports three cents per hundred pounds, to be determined by the returns of the weighers.

No drawback after Removal from Custody.

[248.] ***Sec. 3025.*** No return of the duties shall be allowed on the export of any merchandise after it has been removed from the custody and control of the Government, except in the cases provided in sections three thousand and nineteen, three thousand and twenty, three thousand and twenty-two, and three thousand and twenty-six. (*See Paragraph* 259.) (*Treas'y Dept. decisions* 4850–5507.)

Saltpeter manufactured into Gunpowder.

[249.] ***Sec. 3026.*** There shall be a drawback on foreign saltpeter, manufactured into gunpowder in the United States and exported therefrom, equal in amount to the duty paid on the foreign saltpeter from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more. The word "saltpeter" as used in this section shall be construed to mean the element of niter, so used, whether it be the nitrate of potash or the nitrate of soda. Ten per centum on the amount of drawbacks so allowed shall, however, be retained for the use of the United States by the collectors paying such drawbacks respectively. (*See Paragraph* 358.)

No drawback allowed on discriminating duties.

[250.] ***Sec. 3027.*** No part of the additional or discriminating duty imposed by law on merchandise on account of its importation

in foreign vessels shall be allowed to be drawback, but the whole shall be retained.

Exportations—in what packages allowed.

[251.] ***Sec. 3028.*** Where articles are imported in bulk they shall be exported in the packages, if any, in which they were landed; for which purpose the officer delivering the same shall return the packages they may be put into, if any, with their marks and numbers, and they shall not be entitled to drawback, unless exported in such packages, which shall be deemed the packages of original importation, nor unless they fully agree with the return made by the officer.

[252.] ***Sec. 3029.*** It shall be lawful for the exporter of any liquors in casks, or any unrefined sugars, to fill up the casks or packages out of other casks or packages included in the same original importation, or into new casks or packages corresponding therewith, to be marked and numbered as the original casks or packages, in case the original casks or packages shall, in the opinion of the officer appointed to examine the same, be so injured as to be rendered unfit for exportation, and in no other case. The filling up or change of package must, however, be done under the inspection of a proper officer, appointed for that purpose by the collector and naval officer, where any, of the port from which such liquors or unrefined sugars are intended to be exported; and the drawback on articles so filled up, or of which the packages have been changed, shall not be allowed without such inspection.

[253.] ***Sec. 3030.*** When the owner, importer, consignee, or agent, of any merchandise entitled to debenture, may wish to transfer the same into packages, other than those in which the merchandise was originally imported, the collector of the port where the same may be shall permit the transfer to be made, if necessary for the safety or preservation thereof.

[254.] ***Sec. 3031.*** Due notice of the wish to make such transfer, in writing, setting forth sufficient cause for the transfer, shall be given to the collector, who shall appoint an inspector of the revenue to ascertain if the allegation be true, and, if found correct, to superintend the transfer, and to cause the marks and numbers upon the original packages to be inscribed upon the packages into which the merchandise shall be transferred.

Proceedings respecting Invoices of Merchandise for Exportation.

[255.] ***Sec. 3032.*** Every importer, owner, consignee, agent, or exporter, who shall enter merchandise for importation, or for exportation, or transportation from one port to another, with the right of

drawback, shall deposit with the collector the original invoice of such merchandise, if not before deposited with the collector, and in that case an authenticated copy thereof, to be filed and preserved by him in the archives of the custom house, which shall be signed by such importer, owner, consignee, agent, or exporter, and the oath to be made on the entry of such merchandise shall be annexed thereto.

[256.] ***Sec. 3033.*** It shall be the duty of the collector to cause all merchandise entered for re-exportation, with the right of drawback, to be inspected, and the articles thereof compared with their respective invoices, before a permit shall be given for lading the same; and where the merchandise so entered shall be found not to agree with the entry it shall be forfeited.

[257.] ***Sec. 3034.*** All merchandise, subject to ad valorem duty, and intended for exportation, with benefit of drawback, which shall be transported from one district to another, shall be accompanied by a copy from the invoice, of the cost thereof, certified by the collector of the district from which it may have been last reshipped, which certified copy shall be produced to the collector of the district from which such merchandise is intended to be exported; and such merchandise, as well as all such merchandise subject to ad valorem duty, as shall be exported from the district into which it may have been originally imported, shall be inspected by the appraisers at the time of exportation, in the same manner as on the importation of such merchandise; and if the same is found not to correspond with the original invoice, the merchandise shall be subject to forfeiture.

Inspection and lading, ten days to Complete Entry.

[258.] ***Sec. 3035.*** The collector shall direct the surveyor, where any, to inspect, or cause to be inspected, the merchandise notified for exportation, and if it is found to correspond fully with the notice and proof concerning the same, the collector, together with the naval officer, if any, shall grant a permit for lading the same on board of the vessel named in such notice and entry. Such lading shall be performed under the superintendence of the officer by whom the same has been so inspected; and the exporter shall make oath that the merchandise, so noticed for exportation, and laden on board such vessel, previous to the clearance thereof, or within ten days after such clearance, is truly intended to be exported to the place whereof notice has been given, and is not intended to be relanded within the United States; otherwise the merchandise shall not be entitled to the benefit of drawback. (*See Paragraph* 260.)

Transportation to another District for Exportation.

[259.] ***Sec. 3036.*** All merchandise imported into the United States, the duties on which have been paid, or secured to be paid,

may be transported by land, or partly by land and partly by water, or coastwise, from the district into which it was imported to any port of entry and exported from such port of entry with the benefit of drawback.

Extension of time for Entry.

[260.] ***Sec. 3037.*** Whenever the exporter entering any merchandise, for the benefit of drawback, shall not have completed such entry, by taking the oath or giving the bond required by the existing laws, within the period prescribed by law, but shall offer to complete the entry after the expiration of the period, the Secretary of the Treasury may, upon application to him made, by the exporter, setting forth the cause of his omission, under oath, and accompanied by a statement of the collector of all the circumstances attending the transaction within the knowledge of such collector, if he shall be satisfied that the failure to complete the entry was accidental, without any intention to evade the law or defraud the revenue, direct the entry to be completed, and the certificates or debentures, as the case may be, to issue in the same manner, as if such entry had been completed within the period prescribed by the existing laws of the United States. (*See Paragraph* 258.) (*Treas'y Dept. decision* 4074.)

Debenture Certificates.

[261.] ***Sec. 3038.*** All debentures shall be issued and made payable to the original importer of the merchandise, entered for exportation, whenever the same shall be requested, in writing, by the exporter, and not otherwise. In respect to any merchandise, on which the duties shall have been paid prior to an entry for exportation, the debenture for the amount of the drawback of such duties shall be made payable in fifteen days, to be computed from the time of signing the bond, to be given as hereinafter directed.

[262.] ***Sec. 3039.*** Whenever payment of any debenture is refused by the collector of the district where it was granted, for a longer time than three days, after the same shall have become payable, such refusal to be proved in the same manner as the non-payment of a bill of exchange, the possessor or assignee of such debenture may bring suit thereupon against the person to whom it was originally granted or against any indorser thereof.

[263.] ***Sec. 3040.*** Debentures shall be assignable by delivery and indorsement of the parties who may receive the same.

Exportation from another District.

[264.] ***Sec. 3041.*** Where any merchandise is exported from any other district than the one into which it was originally imported, the

collector of such district, together with the naval officer thereof, where there is one, shall grant to the exporter a certificate, expressing that such merchandise was exported from such district, with the marks, numbers, and descriptions of the packages and their contents, the names of the master and vessel in which and the port to which it was exported, and by whom, and the names of the vessel and master in which it was brought, and by whom shipped at the district from whence it came, and the amount of the drawback to which it is entitled. Such certificate shall entitle the possessor thereof to receive from the collector of the district with whom the duties on the merchandise were paid, a debenture or debentures, for the amount of the drawback expressed in the certificate, payable at the same time, and in like manner as is herein directed for debentures on merchandise exported from the port of original importation.

Refusal of debenture—when.

[265.] ***Sec. 3042.*** The collector may refuse to grant such debenture, in case it shall appear to him that any error has arisen, or any fraud has been committed; and in case of such refusal, if the debenture claimed shall exceed one hundred dollars, it shall be the duty of the collector to represent the case to the Secretary of the Treasury, who shall determine whether such debenture shall be granted or not. In no case, moreover, of an exportation of goods shall a drawback be paid, until the duties on the importation thereof shall have been first received.

Bond for delivery of Merchandise at a Foreign Port, and discharge of Bond.

[266.] ***Sec. 3043.*** Before the receipt of any debenture, in case of exportation from the district of original importation, and in case of exportation from any other district before the receipt of any such certificate, as is hereinbefore required to be granted, the person applying for such debenture or certificate shall, previous to such receipt, and before the clearance of the vessel in which the merchandise was laden for exportation, give bond, with one or more sureties, to the satisfaction of the collector, who is to grant such debenture or certificate, as the case may be, in a sum equal to double the amount of the sum for which such debenture or certificate is granted, conditioned that such merchandise, or any part thereof, shall not be relanded in any port within the limits of the United States, and that the exporter shall produce, within the time herein limited, the proofs and certificates required of such merchandise having been delivered without such limits. (*Treas'y Dept. decision* 5228.)

[267.] ***Sec. 3044.*** All bonds which may be given for any merchandise exported from the United States, and on which any draw-

back of duties or allowance shall be payable, in virtue of such exportation, shall and may be discharged, and not otherwise, by producing within one year from the date thereof, if the exportation be made to any port of Europe or America, or within two years, if made to any part of Asia or Africa, a certificate under the hand of the consignee at the foreign port to whom the merchandise shall have been addressed, therein particularly setting forth and describing the articles so exported, their marks, numbers, description of packages, the number thereof, and their actual contents, and declaring that the same have been received by them from on board the vessel, specifying the names of the master and vessel from which they were so received; and where such merchandise is not consigned or addressed to any particular person at the foreign port to which the vessel is destined, or may arrive, but where the master, or other person on board such vessel may be the consignee of such merchandise, a certificate from the person to whom such merchandise may be sold or delivered, by such master or other person, shall be produced to the same effect as that required if the person receiving the same were originally intended to be the consignee thereof.

[268.] ***Sec. 3045.*** In addition to such certificate, it shall be necessary to produce a certificate under the hand and seal of the consul or agent of the United States, residing at the place, declaring either that the facts stated in the certificate of such consignee, or other person, are to his knowledge true, or that such certificate is deserving of full faith and credit; which certificates of the consignee, or other person, and consul or agent, shall, in all cases, as respects the landing or delivery of the merchandise, be confirmed by the oath of the master and mate, if living, or, in case of their death, by the oath of the two principal surviving officers of the vessel in which the exportation shall be made. Where there is no consul or agent of the United States residing at the place of delivery, the certificate of the consignee, or other person hereinbefore required, shall be confirmed by the certificate of two reputable American merchants residing at the place, or if there are no such American merchants, then by the certificate of two reputable foreign merchants, testifying that the several facts stated in such consignee or other person's certificate, are, to their knowledge, just and true, or that such certificate is, in their opinion, worthy of full faith and credit; and such certificate shall also be supported by the oath of the master and mate, or other principal officers of the vessel, in manner as before prescribed. The oath of the master and mate, or other principal officers, shall, in all cases, when taken at a foreign port, be taken and subscribed before the consul or agent of the United States residing at such foreign port, if any such consul or agent reside thereat.

[269.] ***Sec. 3046.*** It shall be lawful for the consuls or agents of the United States, residing at the foreign ports, to demand twenty-

five cents for administering each oath and one dollar for granting each certificate required by the preceding section, and if any consul or agent shall demand other or greater fees than are thus allowed, his bond shall be forfeited.

[270.] *Sec. 3047.* In cases of loss by sea, or by capture or other unavoidable accident, or when, from the nature of the trade, the proofs and certificates before required are not, and cannot be, procured, the exporter shall be allowed to adduce to the collector of the port of exportation such other proofs as they may have, and as the nature of the case will admit; which proofs shall, with a statement of all the circumstances attending the transaction within the knowledge of such collector, be transmitted to the Secretary of the Treasury, who shall have power to allow a further reasonable time for obtaining such proofs; or if he be satisfied with the truth and validity of the proofs adduced, to direct the bond of such exporter to be canceled. If the amount of such bond shall not exceed the penal sum of two hundred dollars, the collector, with the naval officer, where there is one, and alone, where there is none, may, pursuant to such rules as shall be prescribed by the Secretary of the Treasury, admit such proof as may be adduced; and if they deem the same satisfactory, cancel such bond accordingly.

Permanent appropriation for payment of debentures.

[271.] *Sec. 3048.* So much money as may be necessary for the payment of debentures or drawbacks and allowances which may be authorized and payable, is hereby appropriated for that purpose out of any money in the Treasury, to be expended under the direction of the Secretary of that Department, according to the laws authorizing debentures or drawbacks and allowances. The collectors of the customs shall be the disbursing agents to pay such debentures, drawbacks, and allowances. All debenture certificates issued according to law shall be received in payment of duties at the custom-house where the same have been issued, the laws regulating drawbacks having been complied with.

Penalty for relanding goods entered for drawback.

[272.] *Sec. 3049.* If any merchandise entered for exportation, with intent to drawback the duties, or to obtain any allowance given by law on the exportation thereof, shall be landed within any port within the limits of the United States, all such merchandise shall be subject to seizure and forfeiture, together with the vessel from which such merchandise shall be landed, and the vessels or boats used in landing the same; and all persons concerned therein shall, upon indictment and conviction thereof, suffer imprisonment for a term not exceeding six months. For discovery of frauds and seizure of mer-

chandise relanded contrary to law, the several officers established by this Title shall have the same powers, and, in case of seizure, the same proceedings shall be had, as in the case of merchandise imported contrary to law.

Penalty for false entry and exception.

[273.] ***Sec. 3050.*** If any merchandise, of which entry shall have been made in the office of a collector, for the benefit of drawback or bounty upon exportation, shall be entered by a false denomination, or erroneously as to the time when and the vessel in which it was imported, or shall be found to disagree with the packages, quantities, or qualities, as they were at the time of original importation, except such disagreement as may have been occasioned by necessary or unavoidable wastage or damage only, and except also in cases where permission shall have been obtained according to law to alter or change the quantities or packages thereof, all such merchandise, or the value thereof to be recovered of the owner or person making such entry, shall be forfeited, and the person making such false entry shall also forfeit a sum equal to the value of the articles mentioned or described in such entry. (*See Paragraph* 253.)

[274.] ***Sec. 3051.*** No forfeiture shall be incurred under the preceding section if it shall be made to appear to the satisfaction of the collector and naval officer of the district, if there be a naval officer, and if there be no naval officer, to the satisfaction of the collector, or of the court in which a prosecution for the forfeiture shall be had, that such false denomination, error, or disagreement happened by mistake or accident, and not from any intention to defraud the revenue.

Exportation or Transportation may be made within three years.

[275.] ***Sec. 3052.*** None of the provisions of this Title shall operate to prevent the exportation of bonded merchandise from warehouse within three years from the date of original importation, nor its transportation in bond from the port into which it was originally imported to any other port for the purpose of exportation. (*See Paragraph* 200.)

Exportations to British Provinces.

[276.] ***Sec. 3053.*** Any merchandise imported from the British North American provinces adjoining the United States, which shall have been duly entered and the duties thereon paid or secured according to law at either of the ports of entry in the collection-districts situated on the northern, northeastern, and northwestern frontiers of the United States, may be transported by land or by water, or partly by land and partly by water, to any port or ports from

which merchandise may be exported for benefit of drawback, and be thence exported with such privilege to any foreign country. The laws relating to the transportation of merchandise entitled to drawback, and the due exportation and proof of landing thereof, and all regulations which the Secretary of the Treasury may prescribe for the security of the revenue, must, however, be complied with. (*See Paragraph* 238.)

[277.] ***Sec. 3054.*** Any imported merchandise, in the original packages, which shall have been duly entered and warehoused in pursuance of the provisions relating to warehouses, may be exported therefrom in conformity with law, and be transported, in the manner indicated, to ports in the adjoining British provinces, and become entitled to the benefits of those provisions. (*See Paragraph* 253.)

Exportations from Lake Pontchartrain.

[278.] ***Sec. 3055.*** Merchandise imported into the United States and exported from the port of Lake Pontchartrain shall be entitled to the benefit of a drawback of the duties upon exportation to any foreign port, under the same provisions, regulations, restrictions, and limitations, as if such merchandise had been exported directly from New Orleans by way of the Mississippi River.

Exportations to British Provinces.

[279.] ***Sec. 3056.*** Any imported merchandise which has been entered, and the duties paid or secured according to law, for drawback, may be exported to the British North American provinces adjoining the United States.

Secretary of Treasury to prescribe regulations.

[280.] ***Sec. 3057.*** The Secretary of the Treasury is hereby further authorized to prescribe such rules and regulations, not inconsistent with the laws of the United States, as he may deem necessary to carry into effect the provisions of the laws relating to drawbacks, and to prevent the illegal re-importation of any merchandise which shall have been exported as herein provided.

CHAPTER ELEVEN.

PROVISIONS APPLYING TO COMMERCE WITH CONTIGUOUS COUNTRIES.

[From Revised Statutes of the U. S.—2d edition, 1878—page 594.]

Manner of Importation.

[281.] ***Sec. 3095.*** Except into the districts hereinbefore described on the northern, northwestern, and western boundaries of the United States, adjoining to the Dominion of Canada, or into the districts adjacent to Mexico, no merchandise of foreign growth or manufacture, subject to the payment of duties, shall be brought into the United States from any foreign port in any other manner than by sea, nor in any vessel of less than thirty tons burden, agreeably to the admeasurement directed for ascertaining the tonnage of vessels; or landed or unladen at any other port than is directed by this Title, under the penalty of seizure and forfeiture of all such vessels, and of the merchandise imported therein, landed or unladen in any other manner. (*See Paragraph* 282.)

Merchandise may be Imported in any Vessel or Vehicle.

[282.] ***Sec. 3096.*** All persons may import any merchandise of which the importation shall not be entirely prohibited, into the districts which are or may be established on the northern and northwestern boundaries of the United States, in vessels or boats of any burden, and in rafts or carriages of any kind or nature whatsoever.

Entry, Inspection, &c. on the Northern and Northwestern Frontiers.

[283.] ***Sec. 3097.*** All vessels, boats, rafts, and carriages, of what kind soever, arriving in such districts, on the northern and northwestern frontiers, containing merchandise subject to duties, on being imported into any port of the United States, shall be reported to the collector, or other chief officer of the customs at the port of entry in the district into which it shall be so imported; and such merchandise shall be accompanied with like manifests, and like entries shall be made, by the persons having charge of any such vessels, boats, rafts, and carriages, and by the owners or consignees of the merchandise laden on board the same; and the powers and duties of the officers of the customs shall be exercised and discharged in the districts last mentioned, in like manner as is prescribed in

respect to merchandise imported in vessels from the sea; and generally, all such importations shall be subject to like regulations, penalties, and forfeitures as in other districts, except as is hereinafter specially provided. (*See Paragraph* 3109.)

[284.] ***Sec. 3098.*** The master of any vessel, except registered vessels, and every person having charge of any boat, canoe, or raft, and the conductor or driver of any carriage or sleigh, and every other person, coming from any foreign territory adjacent to the United States into the United States, with merchandise subject to duty, shall deliver, immediately on his arrival within the United States, a manifest of the cargo or loading of such vessel, boat, canoe, raft, carriage, or sleigh, or of the merchandise so brought from such foreign territory, at the office of any collector or deputy collector which shall be nearest to the boundary-line, or nearest to the road or waters by which such merchandise is brought; and every such manifest shall be verified by the oath of such person delivering the same; which oath shall be taken before such collector or deputy collector; and such oath shall state that such manifest contains a full, just, and true account of the kinds, quantities, and values of all the merchandise so brought from such foreign territory. (*Treas'y Dept. decisions* 4400–4650–4929.)

[285.] ***Sec. 3099.*** If the master, or other person having charge of any vessel, boat, canoe, or raft, or the conductor or driver of any carriage or sleigh, or other person bringing such merchandise, shall neglect or refuse to deliver the manifest required by the preceding section, or pass by or avoid such office, the merchandise subject to duty, and so imported, shall be forfeited to the United States, together with the vessel, boat, canoe, or raft, the tackle, apparel, and furniture of the same, or the carriage or sleigh, and harness and cattle drawing the same, or the horses with their saddles and bridles, as the case may be; and such master, conductor, or other importer shall be subject to a penalty of four times the value of the merchandise so imported.

[286.] ***Sec. 3100.*** All merchandise, and all baggage and effects of passengers, and all other articles imported into the United States from any contiguous foreign country, except as hereafter provided, as well as the vessels, cars, and other vehicles and envelopes in which the same shall be imported, shall be unladen in the presence of, and be inspected by, an inspector or other officer of the customs, at the first port of entry or custom-house in the United States where the same shall arrive; and to enable the proper officer thoroughly to discharge this duty, he may require the owner or his agent, or other person, having charge or possession of any trunk, traveling-bag, or sack, valise, or other envelope, or of any closed vessel, car, or other vehicle, to open the same, or to deliver to him the proper key. (*Treas'y Dept. decisions* 4764–4808.)

Penalty for obstructing Inspection.

[287.] ***Sec. 3101.*** If any owner, agent, or other person shall refuse or neglect to comply with his demands, allowed by the preceding section, the officer shall retain such trunk, traveling-bag, or sack, valise, or whatsoever it may be, and open the same, and, as soon thereafter as may be practicable, examine the contents; and if any article subject to the payment of duty shall be found therein, the whole contents, together with the envelope, shall be forfeited to the United States, and disposed of as the law provides in other similar cases. If any such dutiable merchandise or article shall be found in any such vessel, car, or other vehicle, the owner, agent, or other person in charge of which shall have refused to open the same or deliver the key as herein provided, the same, together with the vessel, car, or other vehicle, shall be forfeited to the United States, and shall be held by such officer, to be disposed of as the law provides in other similar cases of forfeiture.

Sealing Cars and Vessels, proceed to Port of Destination without Inspection.

[288.] ***Sec. 3102.*** To avoid the inspection at the first port of arrival, the owner, agent, master, or conductor of any such vessel, car, or other vehicle, or owner, agent, or other person having charge of any such merchandise, baggage, effects, or other articles, may apply to any officer of the United States duly authorized to act in the premises, to seal or close the same, under and according to the regulations hereinafter authorized, previous to their importation into the United States; which officer shall seal or close the same accordingly; whereupon the same may proceed to their port of destination without further inspection. Every such vessel, car, or other vehicle, shall proceed, without unnecessary delay, to the port of its destination, as named in the manifest of its cargo, freight, or contents, and be there inspected. Nothing contained in this section shall be construed to exempt such vessel, car, or vehicle, or its contents, from such examination as may be necessary and proper to prevent frauds upon the revenue and violations of this Title. (*Treas'y Dept. decisions* 1805–1810–2083–2171–5233–5234.)

[289.] ***Sec. 3103.*** The Secretary of the Treasury is hereby authorized and required to make such regulations, and from time to time so to change the same as to him shall seem necessary and proper, for sealing such vessels, cars, and other vehicles, when practicable, and for sealing, marking, and identifying such merchandise, baggage, effects, trunks, traveling-bags, or sacks, valises, and other envelopes and articles; and also in regard to invoices, manifests, and other pertinent papers, and their authentication.

[290.] ***Sec. 3104.*** If the owner, master, or person in charge of any vessel, car, or other vehicle so sealed, shall not proceed to the port or place of destination thereof named in the manifest of its cargo, freight, or contents, and deliver such vessel, car, or vehicle to the proper officer of the customs, or shall dispose of the same by sale or otherwise, or shall unload the same, or any part thereof, at any other than such port, or place, or shall sell or dispose of the contents of such vessel, car, or other vehicle, or any part thereof, before such delivery, he shall be deemed guilty of felony, and on conviction thereof, before any court of competent jurisdiction, pay a fine not exceeding one thousand dollars, or shall be imprisoned for a term not exceeding five years, or both, at the discretion of the court; and such vessel, car, or other vehicle, with its contents, shall be forfeited to the United States, and may be seized wherever found within the United States, and disposed of and sold as in other cases of forfeiture. Nothing in this section, however, shall be construed to prevent sales of cargo, in whole or in part, prior to arrival, to be delivered as per manifest, and after due inspection.

[291.] ***Sec. 3105.*** If any unauthorized person or persons shall willfully break, cut, pick, open, or remove any wire, seal, lead, lock, or other fastening or mark attached to any vessel, car, or other vehicle, crate, box, bag, bale, basket, barrel, bundle, cask, trunk, package, or parcel, or anything whatsoever, under and by virtue of this Title and regulations authorized by it, or any other law, or shall affix or attach, or any way willfully aid, assist, or encourage the affixing or attaching, by wire or otherwise, to any vessel, car, or other vehicle, or to any crate, box, bale, barrel, bag, basket, bundle, cask, package, parcel, article, or thing of any kind, any seal, lead, metal, or anything purporting to be a seal authorized by law, such person or persons shall be deemed guilty of felony, and shall be imprisoned for a term not exceeding five years, or shall pay a fine of not exceeding one thousand dollars, or both, at the discretion of the court.

[292.] ***Sec. 3106.*** Each vessel, car, or other vehicle, crate, box, bag, basket, barrel, bundle, cask, trunk, package, parcel, or other thing, with the cargo, or contents thereof, from which the wire, seal, lead, lock, or other fastening or mark shall have been broken, cut, picked, opened, or removed by any such unauthorized person or persons, or to which such seal, or other thing purporting to be a seal, has been wrongfully attached, shall be forfeited.

Search, &c. of buildings on boundary-line.

[293.] ***Sec. 3107.*** If any store, warehouse, or other building shall be upon or near the boundary-line between the United States and any foreign country, and there is reason to believe that dutiable merchandise is deposited or has been placed therein or carried

through or into the same without payment of duties, and in violation of law, and the collector, deputy collector, naval officer, or surveyor of customs, shall make oath before any magistrate competent to administer the same, that he has reason to believe, and does believe, that such offence has been therein committed, such officer shall have the right to search such building and the premises belonging thereto; and if any such merchandise shall be found therein, the same, together with such building, shall be seized, forfeited, and disposed of according to law, and the building shall be forthwith taken down or removed.

[294.] ***Sec. 3108.*** Any person who shall have received or deposited in such building upon the boundary-line between the United States and any foreign country, or carried through the same, any merchandise, or shall have aided therein, in violation of law, shall be punishable by a fine of not more than ten thousand dollars, or by imprisonment for not more than two years, or by both.

Report by Masters of Foreign Vessels.

[295.] ***3109.*** The master of any foreign vessel, laden or in ballast, arriving in the waters of the United States from any foreign territory adjacent to the northern, northeastern, or northwestern frontiers of the United States, shall report at the office of any collector or deputy collector of the customs, which shall be nearest to the point at which such vessel may enter such waters; and such vessel shall not proceed farther inland, either to unlade or take in cargo, without a special permit from such collector or deputy collector, issued under and in accordance with such general or special regulations as the Secretary of the Treasury may in his discretion, from time to time, prescribe. For any violation of this section such vessel shall be seized and forfeited. (*See Paragraphs* 283–284.)

Forfeiture for transportation by foreign vessels.

[296.] ***Sec. 3110.*** If any merchandise shall, at any port in the United States on the northern, northeastern, or northwestern frontiers thereof, be laden upon any vessel belonging wholly or in part to a subject of a foreign country, and shall be taken thence to a foreign port to be reladen and reshipped to any other port in the United States on such frontiers, either by the same or any other vessel, foreign or American, with intent to evade the provisions relating to the transportation of merchandise from one port of the United States to another port of the United States, in a vessel belonging wholly or in part to a subject of any foreign power, the merchandise shall, on its arrival at such last-named port, be seized and forfeited to the United States, and the vessel shall pay a tonnage-duty of fifty-cents per ton on her admeasurement. (*Treas'y Dept. decision* 1858.)

Report of sea-stores and duty on excess of stores and saloon stores.

[297.] ***Sec. 3111.*** If any vessel enrolled or licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States shall touch at any port in the adjacent British provinces, and the master of such vessel shall purchase any merchandise for the use of the vessel, the master of the vessel shall report the same, with cost and quantity thereof, to the collector or other officer of the customs at the first port in the United States at which he shall next arrive, designating them as "sea-stores;" and in the oath to be taken by such master of such vessel, on making such report, he shall declare that the articles so specified or designated "sea-stores" are truly intended for the use exclusively of the vessel, and are not intended for sale, transfer, or private use. If any other or greater quantity of dutiable articles shall be found on board such vessel than are specified in such report or entry of such articles, or any part thereof shall be landed without a permit from a collector or other officer of the customs, such articles, together with the vessel, her apparel, tackle, and furniture, shall be forfeited.

[298.] ***Sec. 3112.*** If, upon examination and inspection by the collector or other officer of the customs, such articles are not deemed excessive in quantity for the use of the vessel, until an American port may be reached by such vessel, where such sea-stores can be obtained, such articles shall be declared free of duty; but if it shall be found that the quantity or quantities of such articles, or any part thereof so reported, are excessive, it shall be lawful for the collector or other officer of the customs to estimate the amount of duty on such excess, which shall be forthwith paid by the master of the vessel, on penalty of paying a sum not less than one hundred dollars, nor more than four times the value of such excess, or such master shall be punishable by imprisonment for not less than three months, and not more than two years. (*See Paragraph* 60.)

[299.] ***Sec. 3113.*** Articles purchased for the use of or for sale on board any such vessel, as saloon stores or supplies, shall be deemed merchandise, and shall be liable, when purchased at a foreign port, to entry and the payment of the duties found to be due thereon, at the first port of arrival of such vessel in the United States; and for a failure on the part of the saloon-keeper or person purchasing or owning such articles to report, make entries, and pay duties, as hereinbefore required, such articles, together with the fixtures and other merchandise, found in such saloon or on or about such vessel belonging to and owned by such saloon-keeper or other person interested in such saloon, shall be seized and forfeited, and such saloon-keeper or other person so purchasing and owning shall be liable to a penalty of not less than one hundred dollars and not more than five hundred,

and shall be punishable by imprisonment for not less than three months, and not more than two years.

Duty on equipments for vessels, except for necessary repairs.

[300.] ***Sec. 3114.*** The equipments, or any part thereof, including boats, purchased for, or the expenses of repairs made in a foreign country upon a vessel enrolled and licensed under the laws of the United States to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, or a vessel intended to be employed in such trade, shall, on the first arrival of such vessel in any port of the United States, be liable to entry and the payment of an ad-valorem duty of fifty per centum on the cost thereof in such foreign country; and if the owner or master of such vessel shall willfully and knowingly neglect or fail to report, make entry, and pay duties as herein required, such vessel, with her tackle, apparel, and furniture, shall be seized and forfeited. (*Treas'y Dept. decisions* 4154 *and* 3379.)

[301.] ***Sec. 3115.*** If the owner or master of such vessel shall, however, furnish good and sufficient evidence that such vessel, while in the regular course of her voyage, was compelled, by stress of weather or other casualty, to put into such foreign port and purchase such equipments, or make such repairs, to secure the safety of the vessel to enable her to reach her port of destination, then it shall be competent for the Secretary of the Treasury to remit or refund such duties, and such vessel shall not be liable to forfeiture, and no license or enrollment and license, or renewal of either, shall hereafter be issued to any such vessel until the collector to whom application is made for the same shall be satisfied, from the oath of the owner or master, that all such equipments and repairs made within the year immediately preceding such application have been duly accounted for under the provisions of this and the preceding sections, and the duties accruing thereon duly paid; and if such owner or master shall refuse to take such oath, or take it falsely, the vessel shall be seized and forfeited.

Vessels in the coasting trade.

[302.] ***Sec. 3116.*** The master of every vessel enrolled or licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, except canal-boats employed in navigating the canals within the United States, shall, before the departure of his vessel from a port in one collection-district to a port in another collection-district, present to the collector at the port of departure duplicate manifests of his cargo, or, if he have no cargo, duplicate manifests setting forth that fact; such manifests shall be subscribed and sworn to by the master before the collector, who shall indorse thereon his certificate of clear-

ance, retaining one for the files of his office; the other he shall deliver for the use of the master. (*See Paragraphs* 57, 304, 308, *and Treas'y Dept. decision* 5245.)

[303.] ***Sec. 3117.*** If any vessel so enrolled or licensed shall touch at any intermediate port in the United States, and there discharge cargo taken on board at an American port, or at such intermediate ports shall take on board cargo destined for an American port, the master of such vessel shall not be required to report such lading or unlading at such intermediate ports, but shall enter the same on his manifest obtained at the original port of departure, which he shall deliver to the collector of the port at which the unlading of the cargo is completed, within twenty-four hours after arrival, and shall subscribe and make oath as to the truth and correctness of the same.

[304.] ***Sec. 3118.*** The master of any vessel so enrolled or licensed shall, before departing from a port in one collection-district to a place in another collection-district, where there is no custom house, file his manifest, and obtain a clearance in the same manner, and make oath to the manifest, which manifest and clearance shall be delivered to the proper officer of customs at the port at which the vessel next arrives after leaving the place of destination specified in the clearance. (*Treas'y Dept. decision* 5036.)

[305.] ***Sec. 3119.*** Nothing contained in the three preceding sections shall exempt masters of vessels from reporting, as now required by law, any merchandise destined for any foreign port. No permit shall be required for the unlading of cargo brought from an American port.

Time for delivery of merchandise taken from one port to another.

[306.] ***Sec. 3120.*** No merchandise taken from any port in the United States on the northern, northeastern, or northwestern frontiers thereof, to a port in another collection-district of the United States on such frontiers, in any vessel, shall be unladen or delivered from such vessel within the United States, but in open day, that is to say, between the rising and setting of the sun, except by special license from the collector or other principal officer of the port for the purpose. The owner of every vessel whose master or manager shall neglect to comply with the provisions of this section shall be liable to a penalty of not less than one hundred dollars nor more than five hundred. The Secretary of the Treasury may, from time to time, make such regulations as to him shall seem necessary and expedient for unloading at and clearance from any port or place on such frontiers of ships or vessels at night. And that the Secretary of the Treasury be, and he is hereby, authorized, in his discretion, to make

such regulations as shall enable vessels engaged in the coasting trade between ports and places upon Lake Michigan exclusively, and laden with American productions and free merchandise only, to unlade their cargoes without previously obtaining a permit to unlade.

Landing permit for vessel from foreign port.

[307.] ***Sec. 3121.*** The master of any vessel with cargo, passengers, or baggage from any foreign port, shall obtain a permit and comply with existing laws, before discharging or landing the same.

Departure from place where there is no custom-house.

[308.] ***Sec. 3122.*** The master of any vessel so enrolled or licensed, destined with a cargo from a place in the United States, at which there may be no custom-house, to a port where there may be a custom-house, shall within twenty-four hours after arrival at the port of destination, deliver to the proper officer of the customs a manifest, subscribed by him, setting forth the cargo laden at the place of departure, or laden or unladen at any intermediate port or place, to the truth of which manifest he shall make oath before such officer. If the vessel, however, have no cargo, the master shall not be required to deliver such manifest.

Steam-Tugs.

[309.] ***Sec. 3123.*** Steam-tugs duly enrolled and licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States, when exclusively employed in towing vessels, shall not be required to report and clear at the custom-house. When such steam-tugs, however, are employed in towing rafts or other vessels without sail or steam motive-power, not required to be enrolled or licensed under existing laws, they shall be required to report and clear in the same manner as is hereinbefore provided in similar cases for other vessels. (*Treas'y Dept. decisions* 1841–4981–4547.)

Forms and Penalty for Neglect.

[310.] ***Sec. 3124.*** The manifests, certificates of clearance, and oaths, provided for by the eight preceding sections shall be in such form, and prepared, filled up, and executed in such manner as the Secretary of the Treasury may from time to time prescribe.

[311.] ***Sec. 3125.*** If the master of any enrolled or licensed vessel shall neglect or fail to comply with any of the provisions or requirements of the nine preceding sections, such master shall forfeit and pay to the United States the sum of twenty dollars for each and every failure or neglect, and for which sum the vessel shall be liable,

and may be summarily proceded against, by way of libel, in any district court of the United States. (*Treas'y Dept. decision* 5245.)

Registered Vessels may touch at Foreign Ports.

[312.] ***Sec. 3126.*** Any vessel, on being duly registered in pursuance of the laws of the United States, may engage in trade between one port in the United States and one or more ports within the same, with the privilege of touching at one or more foreign ports during the voyage, and land and take in thereat merchandise, passengers and their baggage, and letters, and mails. All such vessels shall be furnished by the collectors of the ports at which they shall take in their cargoes in the United States, with certified manifests, setting forth the particulars of the cargoes, the marks, number of packages, by whom shipped, to whom consigned, at what port to be delivered; designating such merchandise as is entitled to drawback, or to the privilege of being placed in warehouse: and the masters of all such vessels shall, on their arrival at any port of the United States from any foreign port at which such vessel may have touched, as herein provided, conform to the laws providing for the delivery of manifests of cargo and passengers taken on board at such foreign port, and all other laws regulating the report and entry of vessels from foreign ports, and be subject to all the penalties therein prescribed.

No Duty by reason of touching at Foreign Port.

[313.] ***Sec. 3127.*** Any foreign merchandise taken in at one port of the United States to be conveyed in registered vessels to any other port within the same, either under the provisions relating to warehouses, or under the laws regulating the transportation coastwise of merchandise entitled to drawback, as well as any merchandise not entitled to drawback, but on which the import duties chargeable by law shall have been duly paid, shall not become subject to any import duty by reason of the vessel in which they may arrive having touched at a foreign port during the voyage.

Lake Champlain.

[314.] ***Sec. 3128.*** When any merchandise shall be imported from Canada into the United States, in any steamboat on Lake Champlain, and the merchandise shall have been duly entered, the duties thereon paid at the office of the collector of any district adjoining Lake Champlain, it shall be lawful to land such merchandise in the same or any other district adjoining Lake Champlain.

Entry of Foreign Vessels from British North American Provinces.

[315.] ***Sec. 3129.*** The Secretary of the Treasury, with the approbation of the President, provided the latter shall be satisfied that

similar privileges are extended to vessels of the United States in the colonies hereinafter mentioned, is hereby authorized, under such regulations as he may prescribe, to protect the revenue from fraud, to permit vessels laden with the products of Canada, New Brunswick, Nova Scotia, Newfoundland, and Prince Edward Island, or either of them, to lade or unlade at any port within any collection-district of the United States which he may designate; and if any such vessel entering a port so designated, to lade or unlade, shall neglect or refuse to comply with the regulations so prescribed by the Secretary of the Treasury, such vessel, and the owner and master thereof, shall be subject to the same penalties as if no authority under this section had been granted to lade or unlade in such port.

TITLE XXXV.

INTERNAL REVENUE.

[From Revised Statutes of the U. S.—2d Edition 1878.—page 620.]

Trade or Business not to be carried on until Tax Paid.

[316.] ***Sec. 3232.*** No person shall be engaged in or carry on any trade or business hereinafter mentioned until he has paid a special tax therefor in the manner hereinafter provided. (*See Paragraphs* 372–399.)

[317.] ***Sec. 3233.*** Every person engaged in any trade or business on which a special tax is imposed by law shall register with the collector of the district his name or style, place of residence, trade or business, and the place where such trade or business is to be carried on. In case of a firm or company, the names of the several persons constituting the same, and their places of residence, shall be so registered.

[318.] ***Sec. 3234.*** Any number of persons doing business in copartnership at any one place shall be required to pay but one special tax.

[319.] ***Sec. 3236.*** Whenever more than one of the pursuits or occupations hereinafter described are carried on in the same place by the same person at the same time, except as hereinafter provided, the tax shall be paid for each according to the rates severally prescribed.

Special Taxes.

For Dealers in Liquors see Paragraph 372; and for Dealers in Leaf Tobacco (not retail) see Paragraphs 374 and 399.

Tax on Retail Dealers in Leaf Tobacco.

[320.] ***Sec. 3244.*** * * * * * * Seventh. Retail dealers in leaf-tobacco shall each pay [five hundred dollars, and if their annual sales exceed one thousand dollars, shall each pay, in addition thereto, fifty cents for every dollar in excess of one thousand dollars of their sales.*] Every person shall be regarded as a retail dealer in leaf-tobacco whose business it is to sell leaf-tobacco in quantities less than an original hogshead, case, or bale; or who sells directly to consumers, or to persons other than dealers in leaf-tobacco, who have paid a special tax as such; or to manufacturers of tobacco, snuff, or cigars who have paid a special tax; or to persons who purchase in original packages for export. Retail dealers in leaf-tobacco shall also keep a book, and enter therein daily their purchases and sales, in a form and manner to be prescribed by the Commissioner of Internal Revenue, which book shall be open at all times for the inspection of any revenue officer. * * * *

Tax on Dealers in Tobacco.

Eighth. Dealers in tobacco shall each pay [five dollars.*] Every person whose business it is to sell, or offer for sale, manufactured tobacco, snuff, or cigars, shall be regarded as a dealer in tobacco, and the payment of a special tax as a wholesale or retail liquor-dealer, or the payment of any other special tax, shall not relieve any person who sells manufactured tobacco and cigars from the payment of this tax: * * * * * * *

Standard of proof spirits.

[321.] ***Sec. 3249.*** Proof spirit shall be held to be that alcoholic liquor which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at sixty degrees Fahrenheit. * * *

Imported Tobacco, Cigars and Snuffs.

[322.] ***Sec. 3368.*** * * * * And snuff flour, when sold, or removed for use or consumption, shall be taxed as snuff, and shall be put up in packages and stamped in the same manner as snuff. (*See Paragraph* 401.)

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* Tax altered by Section 2, Act March 3, 1883. (See Paragraph 399.)

[323.] ***Sec. 3377.*** All manufactured tobacco and snuff (not including cigars) imported from foreign countries shall, IN ADDITION to the import duties imposed on the same, pay the tax imposed by law on like kinds of tobacco and snuff manufactured in the United States, and have the same stamps respectively affixed. Such stamps shall be affixed and canceled on all such articles so imported by the owner or importer thereof, while they are in the custody of the proper custom house officers, and such articles shall not pass out of the custody of said officers until the stamps have been affixed and canceled. Such tobacco and snuff shall be put up in packages, as prescribed by law for like articles manufactured in the United States before the stamps are affixed; and the owner or importer shall be liable to all the penal provisions prescribed for manufactures of tobacco and snuff manufactured in the United States. Whenever it is necessary to take any such articles, so imported, to any place for the purpose of repacking, affixing, and canceling such stamps, other than the public stores of the United States, the collector of customs of the port where they are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as he may direct. And every officer of customs who permits any such articles to pass out of his custody or control without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be deemed guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years. (*This section amended by adding the words in Paragraph* 376 *; also see Paragraphs* 375–401 *and* 660 *to* 665, *and Treas'y Dept. decision* 5055.)

[324.] ***Sec. 3402.*** All cigars imported from foreign countries shall pay, IN ADDITION to the import duties imposed thereon, the tax prescribed by law for cigars manufactured in the United States, and shall have the same stamps affixed. The stamps shall be affixed and canceled by the owner or importer of the cigars while they are in the custody of the proper custom house officers, and the cigars shall not pass out of the custody of such officers until the stamps have been affixed and canceled, but shall be put up in boxes containing quantities as prescribed in this chapter for cigars manufactured in the United States, before the stamps are affixed. And the owner or importer of such cigars shall be liable to all the penal provisions of this Title prescribed for manufacturer of cigars manufactured in the United States. Whenever it is necessary to take any cigars so imported to any place other than the public stores of the United States, for the purpose of affixing and canceling such stamps, the collector of customs of the port where such cigars are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as such collector may direct. And every

officer of customs who permits any such cigars to pass out of his custody or control, without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be deemed guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years. (*See Paragraphs* 68–377–401–659, *and Treas'y Dept. decision* 5055.)

TITLE XXXVII.

COINAGE, WEIGHTS AND MEASURES.

(From Revised Statutes of the U. S.—2nd Edition, 1878.—Page 703.)

Value of foreign coins, how ascertained.

[325.] *Sec. 3564.* The value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated annually by the Director of the Mint, and be proclaimed on the first day of January by the Secretary of the Treasury. (*See Table of Foreign Currencies in Appendix.*)

Value of the sovereign or pound sterling.

[326.] *Sec. 3565.* In all payments by or to the Treasury, whether made here or in foreign countries, where it becomes necessary to compute the value of the sovereign or pound sterling, it shall be deemed equal to four dollars eighty-six cents and six and one-half mills, and the same rule shall be applied in appraising merchandise imported where the value is, by the invoice, in sovereigns or pounds sterling, and in the construction of contracts payable in sovereigns or pounds sterling; and this valuation shall be the par of exchange between Great Britain and the United States; and all contracts made after the first day of January, eighteen hundred and seventy-four, based on an assumed par of exchange with Great Britain of fifty-four pence to the dollar, or four dollars forty-four and four-ninths cents to the sovereign or pound sterling, shall be null and void. (*See Table in Appendix.*)

Authorized tables of weights and measures.

[327.] *Sec. 3570.* The tables in the schedule hereto annexed shall be recognized in the construction of contracts, and in all legal proceedings, as establishing, in terms of the weights and measures now in use in the United States, the equivalents of the weights and measures expressed therein in terms of the metric system; and the tables may lawfully be used for computing, determining, and expressing in customary weights and measures the weights and measures of the metric system.

Measures of Length.

Metric denominations and values.		*Equivalents in denominations in use.*
Myriameter.....	10,000 meters.	6.2137 miles.
Kilometer.....	1,000 meters.	0.62137 miles, or 3,280 feet and 10 inches.
Hectometer.....	100 meters.	328 feet and 1 inch.
Dekameter.....	10 meters.	393.7 inches.
Meter.....	1 meter.	39.37 inches.
Decimeter.....	$\frac{1}{10}$ of a meter.	3.937 inches.
Centimeter.....	$\frac{1}{100}$ of a meter.	0.3937 inches.
Millimeter.....	$\frac{1}{1000}$ of a meter.	0.0394 inches.

Measures of Capacity.

Metric denominations and values.			*Equivalents in denominations in use*	
Names.	*Num. of liters.*	*Cubic measure.*	*Dry measure.*	*Liquor or wine measure.*
Kiloliter, or stere.....	1,000	1 cubic meter.....	1.308 cub. yds.	264.17 gallons.
Hectoliter...	100	$\frac{1}{10}$ of a cubic meter...	2 bushels and 3.35 pecks...	26.417 gallons.
Dekaliter....	10	10 cubic decimeters..	9.08 quarts....	2.6417 gallons.
Liter.....	1	1 cubic decimeter....	0.908 quarts...	1.0567 quarts.
Deciliter.....	$\frac{1}{10}$	$\frac{1}{10}$ of a cub. decimeter	6.1022 cu. inch	0.845 gills.
Centiliter....	$\frac{1}{100}$	10 cubic centimeters.	0.6102 cu. inch	0.338 flu. ounces.
Milliliter....	$\frac{1}{1000}$	1 cubic centimeter...	0.061 cu. inch	0.27 fluid drams.

Measures of Surface.

Metric denominations and values.		*Equivalents in denominations in use.*
Hectare.....	10,000 square meters.	2.471 acres.
Are.....	100 square meters.	119.6 square yards.
Centare.....	1 square meter.	1550 square inches.

Weights.

Metric denominations and values.			*Equivalents in denominations in use.*
Names.	Number of grams.	*Weight of what quantity of water at maximum density.*	*Avoirdupois weight.*
Millier or tonneau	1,000,000	1 cubic meter	2204.6 pounds.
Quintal	100,000	1 hectoliter	220.46 pounds.
Myriagram	10,000	10 liters	22.046 pounds.
Kilogram or kilo	1,000	1 liter	2.2046 pounds.
Hectogram	100	1 deciliter	3.5274 ounces.
Dekagram	10	10 cubic centimeters	0.3527 ounces.
Gram	1	1 cubic centimeter	15.432 grains.
Decigram	$\frac{1}{10}$	$\frac{1}{10}$ of a cubic centimeter.	1,5432 grains.
Centigram	$\frac{1}{100}$	10 cubic millimeters	0.1543 grains.
Milligram	$\frac{1}{1000}$	1 cubic millimeter	0.0154 grains.

TITLE LXXIV.

REPEAL PROVISIONS.

[From Revised Statutes of the U. S.—2d Edition, 1878.—Page 1085.]

What Revised Statutes embrace.

[328.] ***Sec. 5595.*** The foregoing seventy-three titles embrace the statutes of the United States general and permanent in their nature, in force on the 1st day of December one thousand eight hundred and seventy-three, as revised and consolidated by commissioners appointed under an act of Congress, and the same shall be designated and cited, as the The Revised Statutes of the United States.

[329.] ***Sec. 5596.*** All acts of Congress passed prior to said first day of December one thousand eight hundred and seventy-three, any portion of which is embraced in any section of said revision, are hereby repealed, and the section applicable thereto shall be in force in lieu thereof; all parts of such acts not contained in such revision, having been repealed or superseded by subsequent acts, or not being general and permanent in their nature: *Provided*, That the incorporation into said revision of any general and permanent provision, taken from an act making appropriations, or from an act containing other provisions of a private, local, or temporary character, shall not repeal, or in any way affect any appropriation, or any provision of a private, local or temporary character, contained in any of said acts, but the same shall remain in force; and all acts of Congress passed prior to said last-named day no part of which are embraced in said revision, shall not be affected or changed by its enactment.

[330.] ***Sec. 5597.*** The repeal of the several acts embraced in said revision, shall not affect any act done, or right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal, but all rights and liabilities under said acts shall continue, and may be enforced in the same manner, as if said repeal had not been made; nor shall said repeal, in any manner affect the right to any office, or change the term or tenure thereof.

[331.] ***Sec. 5598.*** All offences committed, and all penalties or forfeitures incurred under any statute embraced in said revision prior to said repeal, may be prosecuted and punished in the same manner and with the same effect, as if said repeal had not been made.

[332.] ***Sec. 5599.*** All acts of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offenses, or for the recovery of penalties or forfeitures, embraced in said revision and covered by said repeal, shall not be affected thereby, but all suits, proceedings or prosecutions, whether civil or criminal, for causes arising, or acts done or committed prior to said repeal, may be commenced and prosecuted within the same time as if said repeal had not been made.

[333.] ***Sec. 5600.*** The arrangement and classification of the several sections of the revision have been made for the purpose of a more convenient and orderly arrangement of the same, and therefore no inference or presumption of a legislative construction is to be drawn by reason of the Title, under which any particular section is placed.

Acts passed since Dec. 1, 1873, not affected.

[334.] ***Sec. 5601.*** The enactment of the said revision is not to affect or repeal any act of Congress passed since the 1st day of December one thousand eight hundred and seventy-three, and all acts passed since that date are to have full effect as if passed after the enactment of this revision, and so far as such acts vary from, or conflict with any provision contained in said revision, they are to have effect as subsequent statutes, and as repealing any portion of the revision inconsistent therewith.*

Approved, June 22, 1874.

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* The Supreme Court of the United States in the case of U. S. *vs.* Bowen, (100 U. S., 513,) held that the Revised Statutes must be treated as a legislative declaration of what the statute law of the United States was on the first of December, 1873, and that when the meaning was plain, the courts could not look to the original statutes to see if Congress had erred in the revision. That could only be done when it was necessary to construe doubtful language. We applied this rule in Arthur *vs.* Dodge, (101 U. S., 36,) to the construction of the revision of the Tariff Laws. (See Treas'y Dept. decisions 4812.)

ACT OF JANUARY 22, 1875.

[From U. S. Statutes, vol. 18, page 303.]

AN ACT declatory of the act entitled "An act to amend the customs-revenue laws, and to repeal moieties," approved June twenty-second, eighteen hundred and seventy-four.

[335.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That nothing in the nineteenth section of the act entitled "An act to amend the customs-revenue laws, and to repeal moities," approved June twenty-second, eighteen hundred and seventy-four, shall be construed to affect any authority, power, or right which might theretofore have been lawfully exercised by any court, judge, or district attorney of the United States to obtain the testimony of an accomplice in any crime against, or fraud upon the customs-revenue laws, on any trial or proceeding for a fine, penalty, or forfeiture under said laws, by a discontinuance or dismissal, or by an engagement to discontinue or dismiss any proceedings against such accomplice. (*See Paragraph* 20.)

ACT OF FEBRUARY 8, 1875.

[From U. S. Statutes, vol. 18, page 307.]

AN ACT to amend existing customs and internal-revenue laws, and for other purposes.

[336.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the date of the passage of this act, in lieu of the duties heretofore imposed on the importation of the goods, wares, and merchandise hereinafter specified, the following rates of duty shall be exacted, namely: On spun silk, for filling, in skeins or cops, thirty-five per centum ad valorem; on silk in the gum, not more advanced than singles, tram, and thrown or organzine, thirty-five per centum ad valorem; on floss-silks, thirty-five per centum ad valorem; on sewing-silk, in the gum or purified, forty per centum ad valorem; on lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem; on all goods, wares, and merchandise not otherwise herein provided for, made of silk, or of which silk is the component material of chief value, irrespective of the classification thereof for duty by or under previous laws, or of their commercial designation, sixty per centum ad valorem: *Provided*, That this act shall not apply to goods, wares, or merchandise which have, as a component material thereof, twenty-five per

centum or over in value of cotton, flax, wool, or worsted. (*See Paragraphs* 794 *to* 797.)

[337.] ***Sec. 2.*** That from and after the passage of this act, in lieu of the duties now imposed by law on the merchandise hereinafter enumerated, imported from foreign countries, there shall be levied, collected, and paid the following duties, that is to say:

[338.] On all still wines imported in casks, forty cents per gallon. (*See Paragraph* 722.)

[339.] On all still wines imported in bottles, one dollar and sixty cents per case of one dozen bottles, containing each not more than one quart and more than one pint, or twenty-four bottles, containing each not more than one pint; and any excess beyond those quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof; but no separate or additional duty shall be collected on the bottles: *Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *Provided also*, That there shall be an allowance of five per centum, and no more, on all effervescing wines, liquors, cordials, and distilled spirits, in bottles, to be deducted from the invoice quantity in lieu of breakage. (*See Paragraph* 722.)

[340.] ***Sec. 3.*** That all imported wines of the character provided for in the preceding section which may remain in public store or bonded warehouse on the day this act shall take effect shall be subject to no other duty upon the withdrawal thereof for consumption than if the same were imported after that day: *Provided*, That any such wines remaining on shipboard within the limits of any port of entry in the United States on the day aforesaid, duties unpaid, shall, for the purposes of this section, be considered as constructively in public store or bonded warehouse.

[341.] ***Sec. 4.*** That on and after the date of the passage of this act, in lieu of the duties imposed by law on the articles in this section enumerated, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, the following duties and rates of duties, that is to say:

[342.] On hops, eight cents per pound. (*See Paragraph* 689.)

[343.] On chromate and bichromate of potassa, four cents per pound. (*See Paragraphs* 463, 464.)

[344.] On macaroni and vermicelli, and on all similar preparations, two cents per pound. (*See Paragraph* 1150.)

[345.] On nitro-Benzole, or oil of mirbane, ten cents per pound. (*See Paragraph* 495.)

[346.] On tin in plates or sheets and on terne and tagger's tin, one and one-tenth cents per pound. (*See Paragraph* 567.)

Packages (containing free fish) to pay duty.

[347.] On anchovies and sardines, packed in oil or otherwise, in tin boxes, fifteen cents per whole box, measuring not more than five inches long, four inches wide, and three and one-half inches deep; seven and one-half cents for each half-box, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep; and four cents for each quarter box, measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and one-half inches deep; when imported in any other form, sixty per centum ad valorem: (*See Paragraph* 695.) *Provided*, That cans or packages made of tin or other material con-

taining fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, shall be subject to a duty of one cent and a half on each can or package; and when exceeding one quart, shall be subject to an additional duty of one cent and a half for each additional quart, or fractional part thereof. (*Treas'y Dept. decisions* 2160–2301.)

Yellow sheathing metal and Yellow metal bolts.

[348.] *Sec. 5.* That yellow sheathing-metal and yellow-metal bolts, of which the component part of chief value is copper, shall be deemed manufactures of copper, and shall pay the duty now prescribed by law for manufactures of copper, and shall be entitled to the drawback allowed by law to copper and composition-metal whenever the same shall be used in the construction or equipment or repair of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States. (*See Paragraphs* 600 *and* 1243.)

Defining Moisic Iron.

[349.] *Sec. 6.* * * * * * * * * * and from and after the passage of this act, the duty on Moisic iron, of whatever condition, grade, or stage of manufacture, shall be the same as on all other species of iron of like condition, grade, or stage of manufacture.

Foreign Bags returned empty—free.

[350.] *Sec 7.* That the duty on jute-butts shall be six dollars per ton: (*See Paragraph* 746.) *Provided*, That all machinery not now manufactured in the United States adapted exclusively to manufactures from the fiber of the ramie, jute, or flax, may be admitted into the United States free of duty for two years from the first of July, eighteen hundred and seventy-five: *And provided further*, That bags, other than of American manufacture, in which grain shall have been actually exported from the United States, may be returned empty to the United States free of duty, under regulations to be prescribed by the Secretary of the Treasury.

[351.] *Sec. 8.* That on and after the date of the passage of this act, the importation of the articles enumerated and described in this section shall be exempt from duty, that is to say:

[352.] Alizarine. (*See Paragraph* 1010.)

[353.] Quicksilver. (*See Paragraph* 625.)

[354.] Ship-planking and handle bolts. (*See Paragraphs* 1149 *and* 1197.)

[355.] Spurs and stilts used in the manufacture of earthen, stone, or crockery ware. (*See Paragraph* 1210.)

[356.] Seed of the sugar-beet. (*See Paragraph* 1193.)

[357.] ***Sec. 9.*** That barrels and grain-bags, the manufacture of the United States, when exported filled with American products, or exported empty and returned filled, with foreign products, may be returned to the United States free of duty, under such rules and regulations as shall be prescribed by the Secretary of the Treasury; and the provisions of this section shall apply to and include shooks, when returned as barrels or boxes as aforesaid. (*See Paragraph* 1064.)

Drawback on materials of certain cartridges when exported.

[358.] ***Sec. 10.*** That where bullets and gunpowder, manufactured in the United States and put up in envelopes or shells in the form of cartridges, such envelope or shell being made wholly or in part of domestic materials, are exported, there shall be allowed on the bullets or gunpowder, on the materials of which duties have been paid, a drawback equal in amount to the duty paid on such materials, and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury: *Provided*, That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States by the collectors paying such drawback respectively. (*Treas'y Dept. decisions* 4212–3088, *and see Paragraph* 249.)

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ACT OF MARCH 3, 1875.

[From U. S. Statutes, vol. 18, page 339.]

AN ACT to further protect the sinking-fund and provide for the exigencies of the government.

Melada defined.
Products of Sugar imported in Bags, &c., considered Sugar.
Drawback on Refined Sugars, amount retained.

[359.] ***Sec. 3.*** * * * * Melada shall be known and defined as an article made in the process of sugar-making being the cane-juice boiled down to the sugar point and containing all the sugar and molasses resulting from the boiling-process and without any process of purging or clarification, and any and all products of the sugar-cane imported in bags, mats, baskets or other than tight packages shall be considered sugar and dutiable as such. *And provided further*, That of the drawback on refined sugars exported allowed by section three thousand and nineteen of the Revised Statutes of the United States, only one per centum of the amount so allowed shall be retained by the United States. * * * * * * * * * * (*See Paragraphs* 242 *and* 650.)

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[360.] *Sec. 6.* That nothing contained in the act entitled "An act to amend existing customs and internal-revenue laws, and for other purposes," approved February eighth, eighteen hundred and seventy-five, shall be construed to impose any duty on bolting-cloths theretofore admitted free of duty. (*See Paragraph* 1072.)

ACT OF MARCH 3, 1875.

[From U. S. Statutes, vol. 18, page 469.]

AN ACT restricting the refunding of custom duties and prescribing certain regulations of the Treasury Department.

Duties on Imports when and how refunded.

[361.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That no moneys collected as duties on imports, in accordance with any decision, ruling, or direction previously made or given by the Secretary of the Treasury, shall, except as hereinafter provided, be refunded or repaid, unless in accordance with the judgment of a circuit or district court of the United States giving construction to the law, and from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States; or unless in pursuance of a special appropriation for the particular refund or repayment to be made: *Provided*, That whenever the Secretary shall be of opinion that such duties have been assessed and collected under an erroneous view of the facts in the case, he may authorize a re-examination and reliquidation in such case, and make such refund in accordance with existing laws as the facts so ascertained shall, in his opinion, justify; but no such reliquidation shall be allowed unless protest and appeal shall have been made as required by law: *Provided further*, That the restrictive provisions of this act shall not apply to such personal and household effects and other articles, not merchandise, as are by law exempt from duty: *And provided also*, That this act shall not affect the refund of excess of deposits based on estimated duties nor prevent the correction of errors in liquidation, whether for or against the Government, arising solely upon errors of facts discovered within one year from the date of payment, and, when in favor of the Government, brought to the notice of the collector within ten days from the date of discovery. (*See Paragraph* 22–160–161 *and* 233 *to* 236 *and Treas'y Dept. decisions* 2775–3972–4588.)

Decision of Secretary of Treasury on Customs Duties, not to be modified by same or succeeding Secretary, except, &c.

[362.] *Sec. 2.* That no ruling or decision once made by the Secretary of the Treasury, giving construction to any law imposing

customs duties, shall be reversed or modified adversely to the United States, by the same or a succeeding Secretary, except in concurrence with an opinion of the Attorney-General recommending the same, or a judicial decision of a circuit or district court of the United States conflicting with such ruling or decision, and from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States: *Provided*, That the Secretary of the Treasury may in his discretion, decline to acquiesce in the judgment, decision, or ruling of an inferior court upon any question affecting the interests of the United States, when, in his opinion, such interests require a final adjudication of such question by the court of last resort.

[363.] ***Sec. 3.*** That the Secretary of the Treasury shall have power to make such regulations, not inconsistent with law, as may be necessary to carry this act into effect.

[364.] ***Sec. 4.*** That the Secretary of the Treasury shall, in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this act or of any other act of Congress relating to the revenue, together with copies of the rulings under which repayments were made: *Provided*, That in all cases where the Secretary of the Treasury shall so request the Attorney-General shall take an appeal to the Supreme Court.

ACT OF MARCH 14, 1876.

[From U. S. Statutes, vol. 19, page 7.]

AN ACT to extend to the Port of Genessee in the State of New York the privileges of sections twenty-nine hundred and ninety to twenty-nine hundred and ninety-seven of the Revised Statutes inclusive.

[365.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the privileges of sections twenty-nine hundred and ninety to twenty-nine hundred and ninety-seven of the Revised Statutes inclusive be, and they are hereby extended to the port of Genessee, in the State of New York. (*See foot note Paragraph* 390.)

ACT OF MAY 1, 1876.

[From U. S. Statutes, vol. 19, page 49.]

AN ACT to provide for the separate entry of packages contained in one importation.

Separate entry for the several packages contained in one or more packages.

[366.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That a separate entry may be made of one or more packages contained in an importation of packed packages consigned to one importer or consignee, and concerning which packed packages, no invoice, or statement of contents or values, has been received.*

Every such entry shall contain a declaration of the whole number of parcels contained in such original packed package; and shall embrace all the goods, wares, and merchandise imported in one vessel at one time for one and the same actual owner, or ultimate consignee.

[367.] ***Sec. 2.*** That the importer, consignee, or agent's oath prescribed by section twenty-eight hundred and forty-one of the Revised Statutes, is hereby modified for the purposes of this Act, so as to require the importer consignee or agent to declare therein that the entry contains an account of all the goods ——— imported in the ——— whereof ——————— is master, from ——— for account of ——— which oath so modified, shall in each case, be taken on the entry of one or more packages contained in an original package. But nothing in this act contained shall be construed to relieve the importer, consignee, or agent from producing the oath of the owner or ultimate consignee in every case, now required by law; or to provide that an importation may consist of less than the whole number of parcels contained in any packed package, or packed packages consigned in one vessel at one time, to one importer, consignee or agent. (*See Paragraph* 1249.)

[368.] ***Sec. 3.*** That all provisions of law inconsistent herewith are hereby repealed.

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*This Act is designed to enable the owner of one or more parcels, making part of one or more "packed packages," to make an entry of his own property without entering more. If the value be over $100, an invoice shall be filed as required by Sec. 9 of the Act of June 22, 1874. (Paragraph 10.) (*Treas'y Dept. decision* 2968.)

ACT OF JUNE 20, 1876.

[From U. S. Statutes, vol. 19, page 60.]

AN ACT relating to the execution of custom-house bonds.

Duty-bonds by partnerships, how may be executed.

[369.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That when any bond is required by law to be executed by any firm or partnership for the payment of duties upon goods, wares or merchandise, imported into the United States by such firm or partnership, the execution of such bond by any member of such firm or partnership, in the name of said firm or partnership, shall bind the other members or partners thereof, in like manner and to the same extent, as if such other members or partners had personally executed the same. And any action or suit may be instituted on such bond against all the members or partners of such firm, as if all of the members or partners had executed the same. (*Treas'y Dept. decisions* 5099 *and* 5580.)

ACT OF AUGUST 15, 1876.

[From U. S. Statutes, vol. 19, page 200.]

AN ACT to carry into effect a convention between the United States of America and his Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five.

Certain products of Hawaiian Islands to be admitted into the United States free of duty.

[370.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That whenever the President of the United States shall receive satisfactory evidence that the legislature of the Hawaiian Islands have passed laws on their part to give full effect to the provisions of the convention between the United States and his Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five, he is hereby authorized to issue his proclamation declaring that he has such evidence; and thereupon, from the date of such proclamation, the following articles, being the growth and manufacture or produce of the Hawaiian Islands, to wit, arrow-root; castor oil; bananas; nuts; vegetables, dried and undried, preserved

and unpreserved; hides and skins, undressed; rice; pulu; seeds; plants; shrubs, or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands, and now known in the markets of San Francisco and Portland as "Sandwich Island sugar;" syrups of sugar-cane, melado, and molasses; tallow, shall be introduced into the United States free of duty so long as the said convention shall remain in force. (*See paragraph* 1252.) (*Treas'y Dept. decisions* 2957, 2962, 3072, 3262, 3414 *and* 4202 *prescribe regulations, &c.*

ACT OF JUNE 6, 1878.

[From U. S. Statutes, vol. 20, page 99.]

AN ACT to provide for the free entry of articles imported for exhibition by societies established for encouragement of the arts or sciences, and for other purposes.

[371.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That all works of art, collections in illustration of the progress of the arts, science or manufactures, photographs, works in terra-cotta, Parian, pottery or porcelain and artistic copies of antiques in metal or other material hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or science, and not intended for sale, nor for any other purpose than is hereinbefore expressed, and all such articles, imported as aforesaid, now in bond, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument and not for sale shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That the parties importing articles as aforesaid shall be required to give bonds, with sufficient sureties, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent of this act. (*This act reproduced in Paragraph* 1242.)

ACT OF MARCH 1, 1879.

(From U. S. Statutes, vol. 20, page 327.)

AN ACT to amend the Laws relating to Internal Revenue.

Special Taxes on Dealers in Liquors.

[372.] *Sec. 4.* * * * * That retail dealers in liquors shall pay twenty-five dollars. Every person who sells, or offers for sale, foreign or domestic distilled spirits, wines, or malt liquors, otherwise than as hereinafter provided, in less quantities than five wine gallons at the same time, shall be regarded as a retail dealer in liquors. Wholesale liquor-dealers shall each pay one hundred dollars. Every person who sells, or offers for sale, foreign or domestic distilled spirits, wines, or malt liquors, otherwise than as hereinafter provided, in quantities of not less than five wine-gallons at the same time, shall be regarded as a wholesale liquor-dealer. * * * * * Retail dealers in malt liquors shall pay twenty dollars. Every person who sells, or offers for sale, malt liquors in less quantities than five gallons at one time, but who does not deal in spirituous liquors, shall be regarded as a retail dealer in malt liquors. Wholesale dealers in malt liquors shall pay fifty dollars. Every person who sells, or offers for sale, malt liquors in quantities of not less than five gallons at one time, but who does not deal in spirituous liquors at wholesale, shall be regarded as a wholesale dealer in malt liquors. (*See Paragraph* 316.)

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Tax on Tobacco.

[373.] *Sec. 14.* That the Revised Statutes be amended as follows, namely: That on and after the first day of May eighteen hundred and seventy-nine, there shall be levied and collected upon all snuff manufactured of tobacco, or any substitute for tobacco, ground, dry, damp, pickled, scented, or otherwise, of all descriptions, when prepared for use; and upon all chewing and smoking tobacco, fine-cut, cavendish, plug or twist, cut or granulated, of every description; on tobacco twisted by hand or reduced into a condition to be consumed, or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument and without being pressed or sweetened, and on all fine cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, a tax of sixteen cents per pound. (*See Paragraph* 401.)

Tax on Dealers in Leaf Tobacco.

[374.] * * * * * Dealers in leaf-tobacco, except retail dealers in leaf-tobacco, as hereinafter defined, shall pay [twenty-five dollars.*]

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*Tax changed by sec. 2, Act March 3, 1883. (*See Paragraph* 399.)

Every person shall be regarded as a dealer in leaf-tobacco whose business it is, for himself or on commission, to sell, or offer for sale, or consign for sale on commission, leaf-tobacco; and payment of a special tax as dealer in tobacco, manufacturer of tobacco, manufacturer of cigars, or any other special tax, shall not exempt any person dealing in leaf-tobacco from the payment of the special tax therefor hereby required. * * * * * * *

Dealers in leaf-tobacco shall sell only to other dealers who have paid a special tax as such, and to manufacturers of tobacco, snuff, or cigars, and to such persons as are known to be purchasers of leaf-tobacco for export: Provided, It shall be lawful for any licensed manufacturer of cigars to purchase leaf-tobacco of any licensed dealer or other licensed manufacturer in quantities less than the original package, for use in his own manufactory exclusively. (*See Paragraphs* 316 *and* 320, *for tax on retail dealers in Leaf Tobacco.*)

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Tobacco and Snuff—how Packed.

[375.] That section thirty-three hundred and sixty-two be, and the same is hereby, amended by stricking out all after said number, and substituting therefor the following:

"All manufactured tobacco shall be put up and prepared by the manufacturer for sale, or removal for sale or consumption, in packages of the following description, and in no other manner:

"All snuff, in packages containing one-half, one, two, three, four, six, eight, and sixteen ounces, or in bladders and in jars containing not exceeding twenty pounds:

"All fine-cut chewing-tobacco, and all other kinds of tobacco not otherwise provided for, in packages containing one, two, three, four, eight, and sixteen ounces, except that fine-cut chewing-tobacco may, at the option of the manufacturer, be put up in wooden packages containing ten, twenty, forty, and sixty pounds each;

"All smoking-tobacco and all cut and granulated tobacco other than fine-cut chewing, all shorts, the refuse of fine-cut chewing, which has passed through a riddle of thirty-six meshes to the square inch, and all refuse scraps, clippings, cuttings, and sweepings of tobacco, in packages containing two, three, four, eight, and sixteen ounces each;

"All cavendish, plug, and twist tobacco, in wooden packages not exceeding two hundred pounds net weight." * * * *

Imported Scraps, &c. transferred to Factory.

[376.] That section thirty-three hundred and seventy-seven be, and the same is hereby, amended by adding thereto the following words: "Provided, that scraps, cuttings, and clippings of tobacco imported from any foreign country may, after the proper customs

duty has been paid thereon, be withdrawn in bulk without the payment of the internal-revenue tax, and transferred as material directly to the factory of a manufacturer of tobacco or snuff, or of a cigar manufacturer, under such restrictions and regulations as shall be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury."

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Cigars and Cigarettes—how to be Packed.

[377.] ***Sec. 16.*** * * * That section thirty-three hundred and ninety-two be, and the same is hereby, amended by stricking out all after the said number, and substituting therefor the following:

"All cigars shall be packed in boxes not before used for that purpose, containing, respectively, twenty-five, fifty, one hundred, two hundred, two hundred and fifty, or five hundred cigars each; and every person who sells, or offers for sale, or delivers, or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of the number provided by law to be put in each box respectively, or who falsely brands any box, or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each offence not less than one hundred dollars nor more than one thousand dollars, and be imprisoned not less than six months nor more than two years: Provided, that nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers who have paid the special tax as such from boxes packed, stamped, and branded in the manner prescribed by law: And provided further, That every manufacturer of cigarettes shall put up all the cigarettes that he either manufactures or has made for him, and sells or removes for consumption or use, in packages or parcels containing ten, twenty, fifty, or one hundred cigarettes each, and shall securely affix to each of said packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps cancelled in like manner, in addition to the import stamp indicating inspection of the custom-house, before they are withdrawn therefrom." (*See Paragraph* 68.) * * * * * *

[378.] ***Sec. 23.*** That wherever in any of the foregoing sections of this act the Revised Statutes are referred to, it shall be held to mean the "edition of eighteen hundred and seventy-eight."

ACT OF MARCH 3, 1879.

(From U. S. Statutes, vol. 20, page 360.)

AN Act making Appropriation for the service of the Post Office Department for the fiscal year ending June thirtieth, eighteen hundred and eighty, and for other purposes.

Printed matter and books imported through the Mails.

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[379.] ***Sec. 17.*** * * * Printed matter other than books received in the mails from foreign countries under the provisions of postal treaties or conventions shall be free of customs duty, and books which are admitted to the international mails exchanged under the provisions of the Universal Postal Union Convention may, when subject to customs duty, be delivered to addresses in the United States under such regulations for the collection of duties as may be agreed upon by the Secretary of the Treasury and Postmaster General.

[380.] ***Sec. 18.*** That the term "circular" is defined to be a printed letter, which, according to internal evidence, is being sent in identical terms to several persons. A circular shall not lose its character as such, when the date and the name of the addressed and of the sender shall be written therein, nor by the correction of mere typographical errors in writing.

[381.] ***Sec. 19.*** That "printed matter" within the intendment of this act is defined to be the reproduction upon paper, by any proecss except that of handwriting, of any words, letters, characters, figures, or images, or of any combination thereof, not having the character of an actual and personal correspondence.

ACT OF JULY 1, 1879.

(From U. S. Statutes, vol. 21, page 48.)

AN ACT to put Salts of Quinine and Sulphate of Quinine on the Free List.

[382.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the passage of this act the importation of salts of quinine and sulphate of quinine shall be exempt from customs duties; and all laws inconsistent herewith are hereby repealed. (*See Paragraph* 1044.)

ACT OF MARCH 10, 1880.

(From U. S. Statutes, 1879-80, page 67.)

AN ACT to amend section three thousand and twenty of the Revised Statutes.

[383.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That section three thousand and twenty of the Revised Statutes be so amended as to read as follows:

Sec. 3020. Where fire-arms, scales, balances, shovels, spades, axes, hatchets, hammers, plows, cultivators, mowing machines, and reapers, manufactured with stock or handles made of wood grown in the United States, are exported for benefit of drawback under the preceding section, such articles shall be entitled to such drawback in all cases where the imported material exceeds one-half of the value of the material used. And where cans, manufactured in whole or in part of imported material, filled with products grown or produced in the United States, are exported for benefit of such drawback, the same shall, in all cases, be entitled to the drawback provided for in the preceding section where the imported material used in the manufacture of such cans shall equal seventy per centum of the value of all the material used in the manufacture thereof. (*See Paragraph* 242.)

ACT OF JUNE 10, 1880.

[From U. S. Statutes, 1879-80, page 173.]

AN ACT to amend the statutes in relation to immediate transportation of dutiable goods and for other purposes.

Ports from which dutiable merchandise may be transported without appraisement.

[384.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That when any merchandise, other than explosive articles, and articles in bulk not provided for in section four * [*five*] of this act, imported at the ports

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The word "four" changed to "five" by Act of June 14, 1880, U. S. Statutes, 1879-80, page 198.

of New York, Philadelphia, Boston, Baltimore, Portland, and Bath, in Maine, Chicago, Port Huron, Detroit, New Orleans, Norfolk, Charleston, Savannah, Mobile, Galveston, Pensacola, Florida, Cleveland, Toledo, and San Francisco, shall appear by the invoice or bill of lading and manifest of the importing vessel to be consigned to and destined for either of the ports specified in the seventh section of this act, the collector at the port of arrival shall allow the said merchandise to be shipped immediately after the entry prescribed in section two of this act has been made. (*See Treas'y Dept. decision* 5425.)

Entry of the merchandise.

[385.] ***Sec. 2.*** That the collector at the port of first arrival shall retain in his office a permanent record of such merchandise so to be forwarded to the port of destination, and such record shall consist of a copy of the invoice and an entry whereon the duties shall be estimated as closely as possible on the merchandise so shipped, but no oaths shall be required on the said entry. Such merchandise shall not be subject to appraisement and liquidation of duties at the port of first arrival, but shall undergo such examination as the Secretary of the Treasury shall deem necessary to verify the invoice; and the same examination and appraisement thereof shall be required and had at the port of destination as would have been required at the port of first arrival if such merchandise had been entered for consumption or warehouse at such port.

Common Carriers.

[386.] ***Sec. 3.*** That such merchandise shall be delivered to and transported by common carriers, to be designated for this purpose by the Secretary of the Treasury, and to and by none others; and such carriers shall be responsible to the United States as common carriers for the safe delivery of such merchandise to the collector at the port of its destination; and before any such carriers shall be permitted to receive and transport any such merchandise, they shall become bound to the United States in bonds of such form and amount, and with such conditions, not inconsistent with law, and such security as the Secretary of the Treasury shall require.

Invoices in quadruplicate required.

[387.] ***Sec. 4.*** That sections 2853 and 2855 of the Revised Statutes of the United States be, and the same are hereby, so amended as to require that all invoices of merchandise imported from any foreign country and intended to be transported without appraisement to any of the ports mentioned in the seventh section of this act, shall be made in quadruplicate; and that the consul, vice-consul, or commercial agent, to whom the same shall be produced, shall certify each

of said quadruplicates under his hand and official seal in the manner required by section 2855 of the Revised Statutes, and shall then deliver to the person producing the same two of the quadruplicates, one to be used in making entry at the port of first arrival of the merchandise in the United States, and one to be used in making entry at the port of destination, file another in his office, there to be carefully preserved and as soon as practicable transmit the remaining one to the collector or surveyor of the port of final destination of the merchandise: provided, however, that no additional fee shall be collected on account of any service performed under the requirements of this section. (*See Paragraphs* 116 *and* 118.)

Transportation under lock and seal, except, &c.

[388.] ***Sec. 5.*** That merchandise transported under the provisions of this act shall be conveyed in cars, vessels, or vehicles securely fastened with locks or seals, under the exclusive control of the officers of the customs; and merchandise may also be transported under the provisions of this act by express companies, on passenger trains, in safes and trunks, which shall be of such size, character, and description, and secured in such manner as shall be from time to time prescribed by the Secretary, and in cases where merchandise shall be imported in boxes or packages too large to be included within the safes or trunks so prescribed, such merchandise may be transported, under the provisions of this act, by such express companies, in a separate compartment of the car, secured in such manner as shall from time to time be prescribed by the Secretary of the Treasury; and merchandise such as pig iron, spiegel iron, scrap iron, iron ore, railroad iron, and similar articles commonly transported upon platform or flat cars, may be transported, under the provisions of this act, upon such platform or flat cars, and the weight of such merchandise so transported shall be ascertained in all cases before shipment, and ordinary railroad scales may be used for such purpose; and inspectors shall be stationed at proper points along the designated routes, or upon any car, vessel, vehicle, or train at the discretion of the Secretary of the Treasury, and at the expense of the companies, repectively. Such merchandise shall not be unladen or transshipped between the ports of first arrival and final destination, unless authorized by the regulations of the Secretary of the Treasury in cases which may arise from a difference in the gauge of railroads, or from accidents, or from legal intervention, or when by reason of the length of the route the cars, after due inspection by customs officers, shall be considered unsafe or unsuitable to proceed further, or from low water, ice, or other unavoidable obstruction to navigation; and in no case shall there be permitted any breaking of the original packages of such merchandise. (*Treas'y Dept. decision* 4653.)

[389.] *Sec. 6.* That merchandise so destined for immediate transportation shall be transferred, under proper supervision, directly from the importing vessel to the car, vessel, or vehicle in which the same is to be transported to its final destination.

Ports to which goods can be transported.

[390.] *Sec. 7.* That the privilege of immediate transportation shall extend to the ports of New York and Buffalo, in New York; Burlington, in Vermont; Boston, in Massachusetts; Providence and Newport in Rhode Island; New Haven, Middletown and Hartford in Connecticut; Philadelphia and Pittsburg, in Pennsylvania; Baltimore, Crisfield and Annapolis in Maryland; Wilmington, and Seaford, in Delaware; Salem, Massachusetts; Georgetown in the District of Columbia; Norfolk, Petersburg and Richmond, in Virginia; Wilmington and Newbern, in North Carolina; Charleston and Port Royal, in South Carolina; Savannah and Brunswick, in Georgia; New Orleans, in Louisiana; Portland and Bath, in Maine; Portsmouth, in New Hampshire; Chicago, Cairo, Alton, and Quincy, in Illinois; Detroit, Port Huron, and Grand Haven in Michigan; Saint Louis, Kansas City, and Saint Joseph in Missouri; Saint Paul, in Minnesota; Cincinnati, Cleveland, and Toledo, in Ohio; Milwaukee, and Lacrosse, in Wisconsin; Louisville, in Kentucky; San Francisco, San Diego and Wilmington in California; Portland, in Oregon; Memphis, Nashville and Knoxville, in Tennessee; Mobile, in Alabama; and Evansville, in Indiana; and Galveston, Houston, Brownsville, Corpus Christi, and Indianola in Texas; Omaha, in Nebraska; Dubuque, Burlington and Keokuk, in Iowa; Leavenworth, in Kansas; Tampa Bay, Fernandina, Jacksonville, Cedar Keys, Key West, and Apalachicola, in Florida:* *Provided*, That the privilege of transportation herein conferred shall not extend to any place at which there are not the necessary officers for the appraisement of merchandise and the collection of duties. (*Treas'y Dept. decisions* 2980–4582–4727–4729–5478 and 5570 *prescribes regulations.*)

[391.] *Sec. 8.* That sections twenty-nine hundred and ninety, twenty-nine hundred and ninety-one, twenty-nine hundred and ninety-two, twenty-nine hundred and ninety-three, twenty-nine hundred and ninety-four, twenty nine hundred and ninety-five, twenty-nine hundred and ninety-six and twenty-nine hundred and ninety-seven of the Revised Statutes be and the same are hereby repealed.

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*Genessee, New York, (Treas'y Dept. decision 4639; see also Paragraph 365;) Denver, Colorado, (Paragraph 395;) Kansas City and St. Joseph, Missouri, (Paragraph 396,) entitled to the benefit of this act.

Restrictions.

[392.] ***Sec. 9.*** That no merchandise shall be shipped under the provisions of this act after such merchandise shall have been landed ten days from the importing vessel, and merchandise not entered within such time shall be sent to a bonded warehouse by the collector as unclaimed, and held until regularly entered and appraised.

Lien for Freight on imported goods.

[393.] ***Sec. 10.*** That section twenty-nine hundred and eighty-one of the Revised Statutes be amended so as to read as follows: That whenever the proper officer of the customs shall be duly notified in writing of the existence of a lien for freight upon imported goods, wares or merchandise in his custody, he shall, before delivering such goods, wares, or merchandise to the importer, owner, or consignee thereof, give seasonable notice to the party or parties claiming the lien; and the possession by the officers of custom shall not affect the discharge of such lien, under such regulations as the Secretary of the Treasury may prescribe; and such officer may refuse the delivery of such merchandise from any public or bonded warehouse or other place in which the same shall be deposited, until proof to his satisfaction shall be produced that the freight thereon has been paid or secured; but the rights of the United States shall not be prejudiced thereby, nor shall the United States or its officers be in any manner liable for losses consequent upon such refusal to deliver. If merchandise so subject to a lien regarding which notice has been filed, shall be forfeited to the United States and sold, the freight due thereon shall be paid from the proceeds of such sale in the same manner as other charges and expenses authorized by law to be paid therefrom are paid. (*Treas'y Dept. decisions* 3453, 3660, 4458, 5224, 5353 *and* 5523.)

[394.] ***Sec. 11.*** That this act shall take effect and be in force from and after the first day of July, anno Domini eighteen hundred and eighty.

ACT OF MARCH 6, 1882.

[From U. S. Statutes—1881-82.—Page 13.]

AN ACT to establish a port of delivery at Denver, in the State of Colorado.

[395.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That Denver, in the State of Colorado, be, and the same is hereby, constituted a port of delivery; and that the privileges of immediate transportation of dutiable merchandise conferred by the act of June tenth, eighteen hundred and eighty, entitled "An act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," be, and the same are hereby, extended to said port. And there shall be appointed a surveyor of customs to reside at said port, who shall receive a salary to be determined by the Secretary of the Treasury, not exceeding one thousand five hundred dollars per annum. (*See Paragraph* 390.)

ACT OF AUGUST 3, 1882.

[From U. S. Statutes, 1881-82—Page 215.]

AN ACT to establish ports of delivery at Kansas City and Saint Joseph in the State of Missouri.

[396.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That Kansas City and Saint Joseph, in the State of Missouri, be and the same are hereby, constituted ports of delivery; and that the privileges of immediate transportation of dutiable merchandise conferred by the act of June the tenth, eighteen hundred and eighty, entitled "An act to amend the statutes in relation to immediate transportation of dutiable goods, and for other purposes," be and the same are hereby, extended to said ports; and there shall be appointed a surveyor of customs for each of said ports, to reside at the port for which he shall be appointed, who shall receive a salary to be determined in amount by the Secretary of the Treasury, not exceeding one thousand dollars per annum. (*See Paragraph* 390.)

ACT OF JANUARY 9, 1883.

Grain of Canadian Farmers may be Ground in Mills in the United States.

[397.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That grain brought into the United States in wagons or other ordinary road vehicles by farmers residing in the Dominion of Canada, to be ground by mills owned by citizens of the United States, shall not be deemed to be imported, or liable to import duties: *Provided*, That such grain shall be brought into the United States under such regulations as the Treasury Department may prescribe to prevent fraud and evasion, and shall be returned as in like manner provided by such regulations: *And provided further*, That entry shall be made of and duties paid upon all such grain as shall be taken or received by mill-owners as tolls for such grinding, under like regulations provided by the Treasury Department. (*Treas'y Dept. decisions* 5546–5591 *prescribe the regulations.*)

ACT OF MARCH 2, 1883.

An Act to prevent the importation of adulterated and spurious teas.

[397½.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the passage of this act it shall be unlawful for any person or persons or corporations to import or bring into the United States any merchandise for sale as tea, adulterated with spurious leaf or with exhausted leaves, or which contains so great an admixture of chemicals or other deleterious substances as to make it unfit for use; and the importation of all such merchandise is hereby prohibited.

Sec. 2. That on making entry at the custom house of all tea or merchandise described as tea imported into the United States, the importer or consignee shall give a bond to the collector of the port that such merchandise shall not be removed from warehouse until released by the custom house authorities, who shall examine it with reference to its purity and fitness for consumption; and that for the purpose of such examination samples of each line in every invoice shall be submitted by the importer or consignee to the examiner,

with his written statement that such samples represent the true quality of each and every part of the invoice, and accord with the specification therein contained; and in case the examiner has reason to believe that such samples do not represent the true quality of the invoice, he shall make such further examination of the tea represented by the invoice, or any part thereof, as shall be necessary; *Provided*, That such further examination of such tea shall be made within three days after entry thereof has been made at the custom-house; *And provided further*, That the bond above required shall also be conditioned for the payment of all custom house charges which may attach to such merchandise prior to its being released or destroyed (as the case may be) under the provisions of this act.

Sec. 3. That if, after an examination, as provided in section two, the tea is found by the examiner not to come within the prohibition of this act, a permit shall at once be granted to the importer or consignee declaring the tea free from control of the custom authorities; but if on examination such tea, or merchandise described as tea, is found, in the opinion of the examiner, to come within the prohibitions of this act, the importer or consignee shall be immediately notified, and the tea, or merchandise described as tea, so returned shall not be released by the custom house, unless on a re-examination called for by the importer or consignee, the return of the examiner shall be found erroneous: *Provided*, That should a portion of the invoice be passed by the examiner, a permit shall be granted for that portion, and the remainder held for further examination, as provided in section four.

Sec. 4. That in case of any dispute between the importer or consignee and the examiner, the matter in dispute shall be referred for arbitration to a committee of three experts, one to be appointed by the collector, one by the importer, and the two to choose a third, and their decision shall be final; and if upon such final re-examination, the tea shall be found to come within the prohibitions of this act, the importer or consignee shall give a bond, with securities satisfactory to the collector to export said tea, or merchandise described as tea, out of the limits of the United States, within a period of six months after such final re-examination; but if the same shall not have been exported within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed.

Sec. 5. That the examination and appraisement herein provided for shall be made by a duly qualified appraiser of the port at which said tea is entered, and when entered at ports where there are no appraisers, such examination and appraisement shall be made by the revenue officers to whom is committed the collection of duties, unless the Secretary of the Treasury shall otherwise direct.

Sec. 6. That leaves to which the term "exhausted" is applied in this act shall mean and include any tea which has been deprived of its proper quality, strength, or virtue by steeping, infusion, decoction, or other means.

Sec. 7. That teas actually on shipboard for shipment to the United States at the time of the passage of this act shall not be subject to the prohibition thereof.

Sec. 8. That the Secretary of the Treasury shall have the power to enforce the provisions of this act by appropriate regulations.

ACT OF MARCH 3, 1883.

AN ACT to reduce internal-revenue taxation, and for other purposes.

(From a Copy Certified by Department of State.)

CERTAIN INTERNAL REVENUE TAXES REPEALED.

[398.] *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the taxes herein specified imposed by the laws now in force be, and the same are hereby, repealed, as hereinafter provided, namely: On capital and deposits of banks, bankers, and national banking associations, except such taxes as are now due and payable; and on and after the first day of July, eighteen hundred and eighty-three, the stamp tax on bank checks, drafts, orders, and vouchers, and the tax on matches, perfumery, medicinal preparations, and other articles imposed by Schedule A following section thirty-four hundred and thirty-seven of the Revised Statutes: *Provided*, That no drawback shall be allowed upon articles embraced in said schedule that shall be exported on and after the first day of July, eighteen hundred and eighty-three: *Provided further*, That on and after May fifteenth, eighteen hundred and eighty-three, matches may be removed by manufacturers thereof from the place of manufacture to warehouses within the United States without attaching thereto the stamps required by law, under such regulations as may be prescribed by the Commissioner of Internal Revenue.

Internal Revenue Tax on Dealers in Tobacco, Manufacturers of Cigars, &c.

[399.] *Sec. 2.* That on and after the first day of May, eighteen hundred and eighty-three, dealers in leaf tobacco shall annually pay

twelve dollars (374); dealers in manufactured tobacco shall pay two dollars and forty cents (320); all manufacturers of tobacco shall pay six dollars; manufacturers of cigars shall pay six dollars; peddlers of tobacco, snuff, and cigars shall pay special taxes, as follows: Peddlers of the first class, as now defined by law, shall pay thirty dollars; peddlers of the second class shall pay fifteen dollars; peddlers of the third class shall pay seven dollars and twenty cents; and peddlers of the fourth class shall pay three dollars and sixty cents. Retail dealers in leaf tobacco shall pay two hundred and fifty dollars, and thirty cents for each dollar on the amount of their monthly sales in excess of the rate of five hundred dollars per annum (320): *Provided*, That farmers and producers of tobacco may sell at the place of production tobacco of their own growth and raising at retail directly to consumers, to an amount not exceeding one hundred dollars annually.

[400.] *Sec. 3.* That hereafter the special tax of a dealer in manufactured tobacco shall not be required from any farmer, planter, or lumberman who furnishes such tobacco only as rations or supplies to his laborers or employees in the same manner as other supplies are furnished by him to them: *Provided*, That the aggregate of the supplies of tobacco so by him furnished shall not exceed in quantity one hundred pounds in any one special tax year; that is, from the first day of May in any year until the thirtieth day of April in the next year: *And provided further*, That such farmer, planter, or lumberman shall not be, at the time he is furnishing such supplies, engaged in the general business of selling dry goods, groceries, or other similar supplies in the manner of a merchant or storekeeper to others than his own employees or laborers.

Internal Revenue Tax on Snuff, Tobacco, Cigars, Cigarettes.

[401.] *Sec. 4.* That on and after May first, eighteen hundred and eighty-three, the internal taxes on snuff, smoking and manufactured tobacco, shall be eight cents per pound; and on cigars which shall be manufactured and sold or removed for consumption or sale on and after the first day of May, eighteen hundred and eighty-three, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof: On cigars of all descriptions, made of tobacco or any substitute therefor, three dollars per thousand; on cigarettes weighing not more than three pounds per thousand, fifty cents per thousand; on cigarettes weighing more than three pounds per thousand, three dollars per thousand: *Provided*, That on all original and unbroken factory packages of smoking and manufactured tobacco and snuff, cigars, cheroots, and cigarettes held by manufacturers or dealers at the time such reduction shall go into effect, upon which the tax has been paid, there shall be allowed a drawback or rebate of the full amount of the reduction, but the same shall not apply in any case where the claim has not been pre-

sented within sixty days following the date of the reduction; and such rebate to manufacturers may be paid in stamps at the reduced rate; and no claim shall be allowed or drawback paid for a less amount than ten dollars. It shall be the duty of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to adopt such rules and regulations and to prescribe and furnish such blanks and forms as may be necessary to carry this section into effect. (373.)

[402.] ***Sec. 5.*** That from and after the passage of this act every manufacturer of tobacco or snuff shall, in addition to all other requirements of law, print on each package, or securely affix by pasting on each package containing tobacco or snuff manufactured by or for him, a label on which shall be printed the number of the manufactory, the district and State in which it is situated, and these words: NOTICE.

The manufacturer of this tobacco has complied with all requirements of law. Every person is cautioned, under penalties of law, not to use this package for tobacco again.

[403.] ***Sec. 6.*** That on after the first day of July, eighteen hundred and eighty-three, the following sections shall constitute and be a substitute for Title thirty-three of the Revised Statutes of the United States. (*See Treas'y Dept. decisions* 4084–5425.)

TITLE XXXIII.

DUTIES UPON IMPORTS.

Prohibited Importations.

[404.] ***Sec. 2491.*** All persons are prohibited from importing into the United States, from any foreign country, any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No invoice or package whatever, or any part of one, in which any such articles are contained shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are liable to be proceeded against, seized, and forfeited by due course of law. All such prohibited articles in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

[405.] *Sec. 2492.* Whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars or by imprisonment at hard labor for not more than ten years, or both.

[406.] *Sec. 2493.* Any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and, if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal, or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing hereinbefore mentioned, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

Importation of neat Cattle and Hides of.

[407.] *Sec. 2494.* The importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary. (*Treas'y Dept. decisions* 4931–5248.)

[408.] *Sec. 2495.* Any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

Protection of Trade Marks.

[409.] ***Sec. 2496.*** No watches, watch-cases, watch-movements, or parts of watch-movements, or any other articles of foreign manufacture, which shall copy or simulate the name or trade-mark of any domestic manufacture, shall be admitted to entry at the custom-houses of the United States, unless such domestic manufacturer is the importer of the same. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the department fac similes of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

Importation in Vessels of certain Countries prohibited.

[410.] ***Sec. 2497.*** No goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture; or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several Revenue Laws. (*See Paragraph* 414.)

[411.] ***Sec. 2498.*** The preceding section shall not apply to vessels, or goods, wares, or merchandise, imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

Non-enumerated Articles, Classification of.

[412.] ***Sec. 2499.*** There shall be levied, collected, and paid on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this title as chargeable with duty, the

same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates are chargeable, there shall be levied, collected, and paid on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials the duty shall be assessed at the highest rates at which the component material of chief value may be chargeable. If two or more rates of duty should be applicable to any imported article, it shall be classified for duty under the highest of such rates: *Provided*, That non-enumerated articles similar in material and quality and texture, and the use to which they may be applied, to articles on the free list, and in the manufacture of which no dutiable materials are used, shall be free. (*Treas'y Dept. decisions* 2918–3008–3239–3319–3343–3756–3771–3842–3876–3898–3974–4032–4119–4259–4286–4450–4811–4829–4909–5075–5113–5314–5587–5590.—*See Paragraph* 1246.)

Re-importation of goods subject to Internal Revenue Tax.

413.] ***Sec. 2500.*** Upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles. (*Treas'y Dept. decisions* 3767–4382–5029–5055–5198–5338–5575.)

Discriminating duty on goods imported in Vessels of certain Countries.

[414.] ***Sec. 2501.*** A discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which shall be imported on vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States. (*This Section was* 2502 *of* "*The Revised Statutes.*") (*Treas'y Dept. decisions* 3938–4746–5130, *and article* 284 *of Treas'y Regulations of* 1874.)

Rates of Duty.

[415.] ***Sec. 2502.*** There shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules, respectively prescribed, namely: (*See Paragraph* 403.)

Schedule A.—Chemical Products.

416. Glue, twenty per centum ad valorem.

417. Beeswax, twenty per centum ad valorem.

418. Gelatine and all similar preparations, thirty per centum ad valorem.

419. Glycerine, crude, brown or yellow, of the specific gravity of one and twenty-five hundredths or less at a temperature of sixty degrees Fahrenheit, not purified by refining or distilling, two cents per pound.

420. Glycerine, refined, five cents per pound.

421. Fish-glue or isinglass, twenty-five per centum ad valorem.

422. Phosphorus, ten cents per pound.

423. Soap, hard and soft, all which are not otherwise specially enumerated or provided for in this act, and castile soap, twenty per centum ad valorem.

424. Fancy, perfumed, and all descriptions of toilet soap, fifteen cents per pound.

425. Sponges, twenty per centum ad valorem.

426. Sumac, ground, three-tenths of one cent per pound, and sumac extract, twenty per centum ad valorem.

427. Acid, acetic, acetous, or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, two cents per pound; exceeding the specific gravity of one and forty-seven one-thousandths, ten cents per pound.

428. Acid, citric, ten cents per pound.

429. Acid, tartaric, ten cents per pound.

430. Camphor, refined, five cents per pound.

431. Castor beans, or seeds, fifty cents per bushel of fifty pounds.

432. Castor oil, eighty cents per gallon.

433. Cream of tartar, six cents per pound.

434. Dextrine, burnt starch, gum substitute, or British gum, one cent per pound.

435. Extract of hemlock, and other bark used for tanning, not otherwise enumerated or provided for in this act, twenty per centum ad valorem.

436. Glucose, or grape sugar, twenty per centum ad valorem.

437. Indigo, extracts of, and carmined, ten per centum ad valorem.

438. Iodine, resublimed, forty cents per pound.

439. Licorice, paste or roll, seven and one-half cents per pound; licorice juice, three cents per pound.

Schedule A.—Chemical Products.—*Continued.*

440. Oil of bay-leaves, essential, or bay rum essence or oil, two dollars and fifty cents per pound.

441. Oil, croton, fifty cents per pound.

442. Oil, flaxseed or linseed, and cotton-seed oil, twenty-five cents per gallon, seven and one-half pounds weight to be estimated as a gallon.

443. Hemp-seed oil and rape-seed oil, ten cents per gallon.

444. Soda and potassa, tartrate, or rochelle salt, three cents per pound.

445. Strychnia, or strychnine, and all salts thereof, fifty cents per ounce.

446. Tartars, partly refined, including lees crystals, four cents per pound.

447. Alumina, alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake, and alum in crystals or ground, sixty cents per hundred pounds.

448. Ammonia, anhydrous, liquefied by pressure, twenty per centum ad valorem.

449. Ammonia aqua, or water of ammonia, twenty per centum ad valorem.

450. Ammonia, muriate of, or sal-ammoniac, ten per centum ad valorem.

451. Ammonia, carbonate of, twenty per centum ad valorem.

452. Ammonia, sulphate of, twenty per centum ad valorem.

453. All imitations of natural mineral waters and all artificial mineral waters, thirty per centum ad valorem.

454. Asbestos, manufactured, twenty-five per centum ad valorem.

455. Baryta, sulphate of, or barytes, unmanufactured, ten per centum ad valorem.

456. Baryta, sulphate of, or barytes, manufactured, one-fourth of one cent per pound.

457. Refined borax, five cents per pound.

458. Pure boracic acid, five cents per pound; commercial boracic acid, four cents per pound; borate of lime, three cents per pound; crude borax, three cents per pound.

459. Cement, Roman, Portland, and all others, twenty per centum ad valorem.

460. Whiting and Paris white, dry, one-half cent per pound; ground in oil, or putty, one cent per pound.

461. Prepared chalk, precipitated chalk, French chalk, red chalk, and all other chalk preparations which are not specially enumerated or provided for in this act, twenty per centum ad valorem.

462. Chromic acid, fifteen per centum ad valorem.

Schedule A.—Chemical Products.—*Continued.*

463. Chromate of potash, three cents per pound. (343.)

464. Bi-chromate of potash, three cents per pound. (343.)

465. Cobalt, oxide of, twenty per centum ad valorem.

466. Copper, sulphate of, or blue vitriol, three cents per pound.

467. Iron, sulphate of, or copperas, three-tenths of one cent per pound.

468. Acetate of lead, brown, four cents per pound.

469. Acetate of lead, white, six cents per pound.

470. White lead, when dry or in pulp, three cents per pound; when ground or mixed in oil, three cents per pound.

471. Litharge, three cents per pound.

472. Orange mineral, and red lead, three cents per pound.

473. Nitrate of lead, three cents per pound.

474. Magnesia, medicinal, carbonate of, five cents per pound.

475. Magnesia, calcined, ten cents per pound.

476. Magnesia, sulphate of, or Epsom salts, one-half of one cent per pound.

Potash:

477. Crude, carbonate of, or fused, and caustic potash, twenty per centum ad valorem.

478. Chlorate of, three cents per pound.

479. Hydriodate, iodide and iodate of, fifty cents per pound.

480. Prussiate of, red, ten cents per pound.

481. Prussiate of, yellow, five cents per pound.

482. Nitrate of, or saltpeter, crude, one cent per pound.

483. Nitrate of, or refined saltpeter, one and one-half cents per pound.

484. Sulphate of, twenty per centum ad valorem.

Soda:

485. Soda-ash, one-quarter of one cent per pound.

486. Soda, sal, or soda crystals, one-quarter of one cent per pound.

487. Bi-carbonate of, or super-carbonate of, and salaratus, calcined or pearl ash, one and one-half cents per pound.

488. Hydrate or caustic, one cent per pound.

489. Sulphate, known as salt cake, crude or refined, or niter cake, crude or refined, and Glauber's salt, twenty per centum ad valorem.

490. Soda, silicate of, or other alkaline silicate, one-half of one cent per pound.

Schedule A.—Chemical Products.—*Continued.*

Sulphur:

491. Refined, in rolls, ten dollars per ton.

492. Sublimed, or flowers of, twenty dollars per ton.

493. Wood-tar, ten per centum ad valorem.

494. Coal-tar, crude, ten per centum ad valorem.

495. Coal-tar, products of, such as naphtha, benzine, benzole, dead oil, and pitch, twenty per centum ad valorem. (*See Paragraph* 345.)

496. All coal tar colors or dyes, by whatever name known and not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

497. All preparations of coal-tar, not colors or dye, not specially enumerated or provided for in this act, twenty per centum ad valorem.

498. Logwood and other dyewoods, extracts and decoctions of, ten per centum ad valorem.

499. Ultramarine, five cents per pound.

500. Turpentine, spirits of, twenty cents per gallon.

501. Colors and paints, including lakes, whether dry or mixed, or ground with water or oil, and not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

502. The pigment known as bone black, and ivory-drop black, and bone char, twenty-five per centum ad valorem.

503. Ocher and ochery earths, umber and umber earths, and sienna and sienna earths, when dry, one-half of one cent per pound; when ground in oil, one and one-half cents per pound.

504. Zinc, oxide of, when dry, one and one-fourth cent per pound.

505. Zinc, oxide of, when ground in oil, one and three-fourths cent per pound.

506. All preparations known as essential oils, expressed oils, distilled oils, rendered oils, alkalis, alkaloids, and all combinations of any of the foregoing, and all chemical compounds and salts, by whatever name known, and not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

507. Preparations: all medicinal preparations known as cerates, conserves, decoctions, emulsions, extracts, solid or fluid; infusions, juices, liniments, lozenges, mixtures, mucilages, ointments, oleo-resins, pills, plasters, powders, resins, suppositories, sirups, vinegars, and waters, of any of which alcohol is not a component part, and which are not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

508. All barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrescences, such as nutgalls, fruits, flowers, dried fibers, grains, gums, and gum-resins, herbs, leaves, lichens, mosses, nuts,

Schedule A.—Chemical Products.—*Continued.*

roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing of which are not edible, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act, ten per centum ad valorem.

509. All non-dutiable crude minerals, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this act, ten per centum ad valorem.

510. All ground or powdered spices not specially enumerated or provided for in this act, five cents per pound.

511. All earth or clays, unwrought or unmanufactured, not specially enumerated or provided for in this act, one dollar and fifty cents per ton.

512. All earths or clays, wrought or manufactured, not specially enumerated or provided for in this act, three dollars per ton; china clay, or kaoline three dollars per ton.

513. Proprietary preparations, to wit: All cosmetics, pills, powders, troches, or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils or preparations or compositions recommended to the public as proprietary articles, or prepared according to some private formula, as remedies or specifics for any disease or diseases, or affections whatever, affecting the human or animal body, including all toilet preparations whatever, used as applications to the hair, mouth, teeth, or skin, not specially enumerated or provided for in this act, fifty per centum ad valorem.

Alcoholic preparations:

514. Alcoholic perfumery, including cologne water, two dollars per gallon and fifty per centum ad valorem.

515. Distilled spirits, containing fifty per centum of anhydrous alcohol, one dollar per gallon.

516. Alcohol, containing ninety-four per cent. anhydrous alcohol, two dollars per gallon.

517. Alcoholic compounds, not otherwise specially enumerated or provided for, two dollars per gallon for the alcohol contained and twenty-five per centum ad valorem.

518. Chloroform, fifty cents per pound.

519. Collodion, and all compounds of pyroxyline, by whatever name known, fifty cents per pound; rolled or in sheets, but not made up into articles, sixty cents per pound, and when in finished or partly

Schedule A.—Chemical Products.—*Continued.*

finished articles, sixty cents per pound and twenty-five per centum ad valorem.

520. Ether, sulphuric, fifty cents per pound.

521. Hoffman's anodyne, thirty cents per pound.

522. Iodoform, two dollars per pound.

523. Acid, tannic, and tannin, one dollar per pound.

524. Ether, nitrous, spirits of, thirty cents per pound.

525. Santonine, three dollars per pound.

526. Amylic alcohol, or fusel oil, ten per centum ad valorem.

527. Oil of Cognac, or oenantic ether, four dollars per ounce.

528. Fruit eithers, oils, or essences, two dollars and fifty cents per pound.

529. Oil or essence of rum, fifty cents per ounce.

530. Ethers of all kinds, not specially enumerated or provided for in this act, one dollar per pound.

531. Coloring for brandy, fifty per centum ad valorem.

532. Preparations: All medicinal preparations known as essences, ethers, extracts, mixtures, spirits, tinctures, and medicated wines, of which alcohol is a component part, not specially enumerated or provided for in this act, fifty cents per pound.

533. Varnishes of all kinds, forty per centum ad valorem; and on spirit varnishes, one dollar and thirty-two cents additional per gallon.

534. Opium, crude, containing nine per cent. and over of morphia, one dollar per pound. The importation of opium, containing less than nine per cent. morphia is hereby prohibited.

535. Opium, prepared for smoking, and all other preparations of opium not specially enumerated or provided for in this act, ten dollars per pound; but opium prepared for smoking, and other preparations of opium deposited in bonded warehouses shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.

536. Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially enumerated or provided for in this act, forty per centum ad valorem.

537. Morphia or morphine, and all salts thereof, one dollar per ounce.

Schedule B.—Earthenware and Glassware.

538. Brown earthenware, common stoneware, gas-retorts, and stoneware not ornamented, twenty-five per centum ad valorem.

539. China, porcelain, parian, and bisque, earthen, stone, and crockery ware, including plaques, ornaments, charms, vases, and

Schedule B.—Earthenware and Glassware.—*Continued.*

statuettes, painted, printed, or gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem.

540. China, porcelain, parian, and bisque ware, plain white, and not ornamented or decorated in any manner, fifty-five per centum ad valorem.

541. All other earthen, stone, and crockery ware, white, glazed, or edged, composed of earthy or mineral substance, not specially enumerated or provided for in this act, fifty-five per centum ad valorem.

542. Stoneware, above the capacity of ten gallons, twenty per centum ad valorem.

543. Encaustic tiles, thirty-five per centum ad valorem.

544. Brick, fire brick, and roofing and paving tile, not specially enumerated or provided for in this act, twenty per centum ad valorem.

545. Slates, slate pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, thirty per centum ad valorem.

546. Roofing-slates, twenty-five per centum ad valorem.

547. Green and colored glass bottles, vials, demijohns and carboys (covered or uncovered), pickle or preserve jars, and other plain, molded, or pressed green and colored bottle glass, not cut, engraved, or painted, and not specially enumerated or provided for in this act, one cent per pound; if filled, and not otherwise in this act provided for, said articles shall pay thirty per centum ad valorem in addition to the duty on the contents.

548. Flint and lime glass bottles and vials, and other plain, molded, or pressed flint or lime glassware, not specially enumerated or provided for in this act, forty per centum ad valorem; if filled, and not otherwise in this act provided for, said articles shall pay, exclusive of contents, forty per centum ad valorem in addition to the duty on the contents.

549. Articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate-glass, silvered, or looking-glass plates, forty-five per centum ad valorem.

550. All glass bottles, and decanters, and other like vessels of glass, shall, if filled, pay the same rates of duty, in addition to any duty chargeable on the contents, as if not filled, except as in this act otherwise specially provided for.

551. Cylinder and crown glass, polished, not exceeding ten by fifteen inches square, two and one-half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not

Schedule B.—Earthenware and Glassware.—*Continued.*

exceeding twenty-four by sixty inches square, twenty cents per square foot; all above that, forty cents per square foot.

552. Unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; all above that, two and seven-eighths cents per pound: *Provided*, That unpolished cylinder, crown, and common window-glass, imported in boxes containing fifty square feet, as nearly as sizes will permit, now known and commercially designated as fifty feet of glass, single thick and weighing not to exceed fifty-five pounds of glass per box, shall be entered and computed as fifty pounds of glass only; and that said kinds of glass imported in boxes containing, as nearly as sizes will permit, fifty feet of glass, now known and commercially designated as fifty feet of glass, double thick and not exceeding ninety pounds in weight, shall be entered and computed as eighty pounds of glass only; but in all other cases the duty shall be computed according to the actual weight of glass.

553. Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding ten by fifteen inches square, seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one cent and a half per square foot; all above that, two cents per square foot. And all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed.

554. Cast polished plate glass, unsilvered, not exceeding ten by fifteen inches square, three cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot.

555. Cast polished plate-glass, silvered, or looking-glass plates, not exceeding ten by fifteen inches square, four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot.

Schedule B.—Earthenware and Glassware.—*Continued.*

556. But no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay, in addition thereto, thirty per centum ad valorem upon such frames.

557. Porcelain and Bohemian glass, chemical glassware, painted glassware, stained glass, and all other manufactures of glass or of which glass shall be the component material of chief value, not specially enumerated or provided for in this act, forty-five per centum ad valorem.

Schedule C.—Metals.

558. Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, seventy-five cents per ton. Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing not more than three and one-half per centum of copper, seventy-five cents per ton: *Provided*, That ore containing more than two per centum of copper, shall pay, in addition thereto, two and one-half cents per pound for the copper contained therein.

559. Iron in pigs, iron kentledge, spiegeleisen, wrought and cast scrap-iron, and scrap-steel, three tenths of one cent per pound; but nothing shall be deemed scrap-iron or scrap-steel except waste or refuse iron or steel that has been in actual use and is fit only to be remanufactured.

560. Iron railway-bars, weighing more than twenty-five pounds to the yard, seven-tenths of one cent per pound.

561. Steel railway-bars and railway-bars made in part of steel, weighing more than twenty-five pounds to the yard, seventeen dollars per ton.

562. Bar-iron, rolled or hammered, comprising flats not less than one inch wide, nor less than three-eighths of one inch thick, eight-tenths of one cent per pound; comprising round iron not less than three-fourths of one inch in diameter, and square iron not less than three-fourths of one inch square, one cent per pound; comprising flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter, and square iron less than three-fourths of one inch square, one and one-tenth of one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly: and none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem: *Provided further*, That all irons bars, blooms, billets, or sizes or shapes of any kind,

Schedule C.—**Metals.**—*Continued.*

in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twenty-two dollars per ton.

563. Iron or steel tee rails, weighing not over twenty-five pounds to the yard, nine-tenths of one cent per pound; iron or steel flat rails, punched, eight-tenths of one cent per pound.

564. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron not specially enumerated or provided for in this act, one and two-tenths of one cent per pound.

565. Boiler or other plate iron, sheared or unsheared, skelp-iron, sheared or rolled in grooves, one and one-fourth cents per pound; sheet iron, common or black, thinner than one inch and one-half and not thinner than number twenty wire guage, one and one-tenth of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, one and two-tenths of one cent per pound; thinner than number twenty-five wire guage and not thinner than number twenty-nine wire gauge, one and five-tenths of one cent per pound; thinner than number twenty-nine wire guage, and all iron commercially known as common or black taggers iron, whether put up in boxes or bundles or not, thirty per centum ad valorem: *And provided*, That on all such iron and steel sheets or plates aforesaid excepting on what are known commercially as tin-plates, terne-plates, and taggers-tin, and hereafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, three-fourths of one cent per pound additional.

566. Polished, planished, or glanced sheet-iron, or sheet-steel, by whatever name designated, two and one-half cents per pound: *Provided*, That plate or sheet or taggers iron, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, and which is cold rolled, shall pay one-quarter cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron.

567. Iron or steel sheets, or plates, or taggers iron, coated with tin or lead, or with a mixture of which these metals is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one cent per pound; corrugated or crimped sheet iron or steel, one and four-tenths of one cent per pound. (346.)

568. Hoop, or band, or scroll, or other iron, eight inches or less in width, and not thinner than number ten wire guage, one cent per pound; thinner than number ten wire guage and not thinner than number twenty wire guage, one and two-tenths of one per cent per pound; thinner than number twenty wire guage, one and four-tenths

Schedule C.—Metals.—*Continued.*

of one cent per pound: *Provided*, That all articles not specially enumerated or provided for in this act, whether wholly or partly manufactured, made from sheet, plate, hoop, band, or scroll iron herein provided for, or of which such sheet, plate, hoop, band, or scroll iron shall be the material of chief value, shall pay one-fourth of one cent per pound more duty than that imposed on the iron from which they are made, or which shall be such material of chief value.

569. Iron and steel cotton-ties, or hoops for baling purposes, not thinner than number twenty wire gauge, thirty-five per centum ad valorem.

570. Cast-iron pipe of every description, one cent per pound.

571. Cast-iron vessels, plates, stove-plates, andirons, sadirons, tailors' irons, hatters' irons, and castings of iron, not specially enumerated or provided for in this act, one and one-quarter of one cent per pound.

572. Cut nails and spikes, of iron or steel, one and one-quarter of one cent per pound.

573. Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one-half cents per thousand; exceeding sixteen ounces to the thousand, three cents per pound.

574. Iron or steel railway fish-plates, or splice-bars, one and one-fourth of one cent per pound.

575. Malleable iron castings, not specially enumerated or provided for in this act, two cents per pound.

576. Wrought iron or steel spikes, nuts, and washers, and horse, mule, or ox shoes, two cents per pound.

577. Anvils, anchors or parts thereof, mill-irons and mill-cranks, of wrought irons and wrought-iron for ships, and forgings of iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, two cents per pound.

578. Iron or steel rivets, bolts, with or without threads or nuts, or bolt blanks, and finished hinges or hinge-blanks, two and one-half of one cent per pound.

579. Iron or steel blacksmiths' hammers and sledges, track-tools, wedges, and crowbars, two and one-half of one cent per pound.

580. Iron or steel axles, parts thereof, axle-bars, axle-blanks, or forgings for axles, without reference to the stage or state of manufacture, two and one-half of one cent per pound.

581. Forgings of iron and steel, or forged iron, of whatever shape, or in whatever stage of manufacture, not specially enumerated or provided for in this act, two and one-half cents per pound.

Schedule C.—Metals.—*Continued.*

582. Horseshoe-nails, hob-nails, and wire nails, and all other wrought-iron or steel nails, not specially enumerated or provided for in this act, four cents per pound.

583. Boiler tubes, or flues, or stays, of wrought-iron or steel, three cents per pound.

584. Other wrought iron or steel tubes or pipes, two and one-quarter cents per pound.

585. Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and three-quarter cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, two cents per pound; less than three-eighths of one inch in diameter, two and one-half cents per pound.

586. Cross-cut saws, eight cents per linear foot.

587. Mill, pit, and drag saws, not over nine inches wide, ten cents per linear foot; over nine inches wide, fifteen cents per linear foot.

588. Circular saws, thirty per centum ad valorem.

589. Hand, back, and all other saws, not specially enumerated or provided for in this act, forty per centum ad valorem.

590. Files, file blanks, rasps, and floats of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, seventy-five cents per dozen; nine inches in length and under fourteen inches, one dollar and fifty cents per dozen; fourteen inches in length and over, two dollars and fifty cents per dozen.

591. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; bands, hoops, strips, and sheets of all gauges and widths; plates of all thicknesses and widths; steamer, crank, and other shafts; wrist or crank pins; connecting-rods and piston-rods; pressed, sheared, or stamped shapes, or blanks of sheet or plate steel, or combination of steel and iron, punched or not punched; hammer-molds or swaged steel; gun-molds, not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings, all of the above classes of steel not otherwise specially provided for in this act, valued at four cents a pound or less, forty-five per centum ad valorem; above four cents a pound and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound, two and three-fourths cents per pound; valued at above ten cents per pound, three and one-fourth cents per pound: *Provided*, That on all iron or steel bars, rods, strips, or steel sheets, of whatever shape, and on all iron or steel bars of irregular shape or section, cold-rolled, cold-hammered, or polished in any way in addition to the ordinary process of hot-rolling or hammering, there shall be paid one-fourth

Schedule C.—Metals.—*Continued.*

cent per pound, in addition to the rates provided in this act; and on steel circular saw plates there shall be paid one cent per pound in addition to the rate provided in this act.

592. Iron or steel beams, girders, joists, angles, channels, car-truck channels, TT, columns and posts, or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, one and one-fourth of one cent per pound.

593. Steel wheels and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, and other railway tires, or parts thereof, wholly or partly manufactured, two and one-half of one cent per pound; iron or steel ingots, cogged ingots, blooms or blanks for the same, without regard to the degree of manufacture, two cents per pound.

594. Iron or steel rivet, screw, nail, and fence, wire rods, round, in coils and loops, not lighter than number five wire gauge, valued at three and one-half cents or less per pound, six-tenths of one cent per pound. Iron or steel, flat with longitudinal ribs for the manufacture of fencing, six-tenths of a cent per pound.

595. Screws, commonly called wood screws, two inches or over in length, six cents per pound; one inch and less than two inches in length, eight cents per pound; over one-half inch and less than one inch in length, ten cents per pound; one-half inch and less in length, twelve cents per pound.

596. Iron or steel wire, smaller than number five and not smaller than number ten wire gauge, one and one-half cents per pound; smaller than number ten and not smaller than number sixteen wire gauge, two cents per pound; smaller than number sixteen and not smaller than number twenty-six wire gauge, two and one-half cents per pound; smaller than number twenty-six wire gauge, three cents per pound: *Provided*, That iron or steel wire covered with cotton, silk, or other material, and wire commonly known as crinoline, corset, and hat wire, shall pay four cents per pound in addition to the foregoing rates: *And provided further*, That no article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, shall pay a less rate of duty than the iron or steel wire from which it is made either wholly or in part: *And provided further*, That iron or steel wire-cloths, and iron or steel wire-nettings, made in meshes of any form, shall pay a duty equal in amount to that imposed on iron or steel wire of the same gauge, and two cents per pound in addition thereto. There shall be paid on galvanized iron or steel wire (except fence wire), one-half of one cent per pound in addition to the rate imposed on the wire of which it is made. On iron wire rope and wire strand, one cent per pound in addition to the rates imposed on the wire of which it is made. On steel wire rope and wire strand,

Schedule C.—Metals.—*Continued.*

two cents per pound in addition to the rates imposed on the wire of which it is made.

597. Steel, not specially enumerated or provided for in this act, forty-five per centum ad valorem: *Provided*, That all metal produced from iron or its ores, which is cast and malléable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable iron castings, shall be classed and denominated as steel.

598. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any partly manufactured article of iron or steel, or upon any manufacture of iron and steel.

599. Argentine, albata, or German silver, unmanufactured, twenty-five per centum ad valorem.

600. Copper, imported in the form of ores, two and one-half cents on each pound of fine copper contained therein; regulus of and black or coarse copper, and copper cement, three and one-half cents on each pound of fine copper contained therein; old copper, fit only for remanufacture, clippings from new copper, and all composition metal of which copper is a component material of chief value not specially enumerated or provided for in this act, three cents per pound; copper in plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured, or enumerated in this act, four cents per pound; in rolled plates, called brazier's copper, sheets, rods, pipes, and copper bottoms, and all manufactures of copper, or of which copper shall be a component of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

601. Brass, in bars or pig, old brass, and clippings from brass or Dutch metal, one and one-half cent per pound.

602. Lead ore, and lead dross, one and one-half cent per pound.

603. Lead, in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead, fit only to be remanufactured, two cents per pound.

604. Lead, in sheets, pipes, or shot, three cents per pound.

605. Nickel, in ore, matte, or other crude form not ready for consumption in the arts, fifteen cents per pound on the nickel contained therein.

Schedule C.—Metals.—*Continued.*

606. Nickel, nickel oxide, alloy of any kind in which nickel is the element of chief value, fifteen cents per pound.

607. Zinc, spelter, or tutenegue, in blocks or pigs, and old worn-out zinc, fit only to be remanufactured, one and one-half cent per pound; zinc, spelter, or tutenegue in sheets, two and one-half cents per pound.

608. Sheathing, or yellow metal, not wholly of copper, nor wholly nor in part of iron, ungalvanized, in sheets, forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot, thirty-five per centum ad valorem.

609. Antimony, as regulus or metal, ten per centum ad valorem.

610. Bronze powder, fifteen per centum ad valorem.

611. Cutlery, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

612. Dutch or bronze metal, in leaf, ten per centum ad valorem.

613. Steel plates, engraved, stereotype plates, and new types, twenty-five per centum ad valorem.

614. Gold-leaf, one dollar and fifty cents per package of five hundred leaves.

615. Hollow-ware, coated, glazed, or tinned, three cents per pound.

616. Muskets, rifles, and other fire-arms, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

617. All sporting breach loading shot-guns, and pistols of all kinds, thirty-five per centum ad valorem.

618. Forged shot-gun barrels, rough-bored, ten per centum ad valorem.

619. Needles for knitting or sewing machines, thirty-five per centum ad valorem.

620. Needles, sewing, darning, knitting, and all others not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

621. Pen-knives, pocket-knives, of all kinds, and razors, fifty per centum ad valorem; swords, sword blades, and side-arms, thirty-five per centum ad valorem.

622. Pens, metallic, twelve cents per gross; pen-holder-tips and pen-holders, or parts thereof, thirty per centum ad valorem.

623. Pins, solid-head or other, thirty per centum ad valorem.

624. Britannia ware, and plated and gilt articles and wares of all kinds, thirty-five per centum ad valorem.

625. Quicksilver, ten per centum ad valorem. (353.)

626. Silver-leaf, seventy-five cents per package of five hundred leaves.

627. Type-metal, twenty per centum ad valorem.

Schedule C.—Metals.—*Continued.*

628. Chromate of iron, or chromic ore, fifteen per centum ad valorem.

629. Mineral substances in a crude state and metals unwrought, not specially enumerated or provided for in this act, twenty per centum ad valorem.

630. Manufactures, articles, or wares, not specially enumerated or provided for in this act, composed wholly or in part of iron, steel, copper, lead, nickel, pewter, tin, zinc, gold, silver, platinum, or any other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.

Schedule D.—Wood and Woodenwares.

631. Timber, hewn and sawed, and timber used for spars and in building wharves, twenty per centum ad valorem.

632. Timber, squared or sided, not specially enumerated or provided for in this act, one cent per cubic foot.

633. Sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood, one dollar per one thousand feet, board measure; all other articles of sawed lumber, two dollars per one thousand feet, board measure. But when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished, fifty cents per one thousand feet, board measure.

634. And if planed on one side and tongued and grooved, one dollar per thousand feet, board measure.

635. And if planed on two sides, and tongued and grooved, one dollar and fifty cents per one thousand feet, board measure.

636. Hubs for wheels, posts, last-blocks, wagon-blocks, ore-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem.

637. Staves of wood of all kinds, ten per centum ad valorem.

638. Pickets and palings, twenty per centum ad valorem.

639. Laths, fifteen cents per one thousand pieces.

640. Shingles, thirty-five cents per one thousand.

641. Pine clapboards, two dollars per one thousand.

642. Spruce clapboards, one dollar and fifty cents per one thousand.

643. House or cabinet furniture, in piece or rough, and not finished, thirty per centum ad valorem.

644. Cabinet ware and house furniture, finished, thirty-five per centum ad valorem.

645. Casks and barrels, empty, sugar-box shooks, and packing-boxes, and packing-box shooks, of wood, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Schedule D.—Wood and Woodenware.—*Continued.*

646. Manufactures of cedar-wood, granadilla, ebony, mahogany, rose wood, and satin wood, thirty-five per centum ad valorem.

647. Manufactures of wood, of which wood is the chief component part, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

648. Wood, unmanufactured, not specially enumerated or provided for in this act, twenty per centum ad valorem.

Schedule E.—Sugar.*

649. All sugars not above No. 13 Dutch standard in color shall pay duty on their polariscopic test as follows, viz:

650. All sugars not above No. 13 Dutch standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, shall pay a duty of one and forty-hundreths cents per pound, and for every additional degree or fraction of a degree shown by the polariscope test, they shall pay four-hundreths of a cent per pound additional. (*See Paragraph* 359.)

651. All sugars above No. 13 Dutch standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely:

652. All sugar above No. 13 and not above No. 16 Dutch standard, two and seventy-five-hundredths cents per pound.

653. All sugar above No. 16 and not above No. 20 Dutch standard, three cents per pound.

654. All sugars above No. 20 Duteh standard, three and fifty-hundredths cents per pound.

655. Molasses testing not above fifty-six degrees by the Polariscope, shall pay a duty of four cents per gallon; molasses testing above fifty six degrees, shall pay a duty of eight cents per gallon.

656. Sugar candy, not colored, five cents per pound.

657. All other confectionery, not specially enumerated or provided for in this act, made wholly or in part of sugar, and on sugars after being refined, when tinctured, colored, or in any way adulterated, valued at thirty cents per pound or less, ten cents per pound.

658. Confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per centum ad valorem.

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* That in respect of all articles mentioned in schedule E of section 6 of this act, this act shall take effect on and after the first day of June, Anno Domini eighteen hundred and eighty-three. (Paragraph 1253.)

See Paragraphs 143 and 144 respecting standards.

Schedule F.—Tobacco.

659. Cigars, cigarettes, and cheroots of all kinds, two dollars and fifty cents per pound and twenty-five per centum ad valorem; but paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars. (*See Paragraphs* 68–324–377 *and* 401.)

660. Leaf tobacco, of which eighty-five per cent. is of the requisite size and of the necessary fineness of texture to be suitable for wrappers, and of which more than one hundred leaves are required to weigh a pound, if not stemmed, seventy-five cents per pound; if stemmed, one dollar per pound.

661. All other tobacco in leaf, unmanufactured, and not stemmed, thirty-five cents per pound.

662. Tobacco-stems, fifteen cents per pound.

663. Tobacco, manufactured, of all descriptions, and stemmed tobacco, not specially enumerated, or provided for in this act, forty cents per pound. (*See Paragraphs* 322–323–375–376 *and* 401.)

664. Snuff and snuff-flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented or otherwise, of all descriptions, fifty cents per pound. (*See Paragraphs* 322–323–375–376 *and* 401.)

665. Tobacco, unmanufactured, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Schedule G.—Provisions.

666. Animals, live, twenty per centum ad valorem.
667. Beef and pork, one cent per pound.
668. Hams and bacon, two cents per pound.
669. Meat, extract of, twenty per centum ad valorem.
670. Cheese, four cents per pound.
671. Butter, and substitutes therefor, four cents per pound.
672. Lard, two cents per pound.
673. Wheat, twenty cents per bushel.
674. Rye and barley, ten cents per bushel.
675. Barley, pearled, patent, or hulled, one-half cent per pound.
676. Barley malt, per bushel of thirty-four pounds, twenty cents.
677. Indian corn or maize, ten cents per bushel.
678. Oats, ten cents per bushel.
679. Corn-meal, ten cents per bushel of forty-eight pounds.
680. Oat-meal, one-half cent per pound.
681. Rye-flour, one-half cent per pound.
682. Wheat-flour, twenty per centum ad valorem.

Schedule G.—Provisions.—*Continued.*

683. Potato or corn starch, two cents per pound; rice starch, two and a half cents per pound; other starch, two and a half cents per pound.

684. Rice, cleaned, two and one-fourth cents per pound; uncleaned, one and one-half cents per pound. (*See Paragraph* 1.)

685. Paddy, one and one-fourth cents per pound.

686. Rice-flour and rice meal, twenty per centum ad valorem.

687. Hay, two dollars per ton.

688. Honey, twenty cents per gallon.

689. Hops, eight cents per pound. (342.)

690. Milk, preserved or condensed, twenty per centum ad valorem.

Fish:

691. Mackerel, one cent per pound.

692. Herrings, pickled or salted, one-half of one cent per pound.

693. Salmon, pickled, one cent per pound; other fish, pickled, in barrels, one cent per pound.

694. Foreign-caught fish, imported otherwise than in barrels or half barrels, whether fresh, smoked, dried, salted, or pickled, not specially enumerated or provided for in this act, fifty cents per hundred pounds.

695. Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep, five cents each; in quarter boxes measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and a quarter deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem. (347.)

696. Fish preserved in oil, except anchovies and sardines, thirty per centum ad valorem.

697. Salmon, and all other fish, prepared or preserved, and prepared meats of all kinds, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

698. Pickles and sauces, of all kinds, not otherwise specially enumerated or provided for in this act, thirty-five per centum ad valorem.

699. Potatoes, fifteen cents per bushel of sixty pounds.

700. Vegetables, in their natural state, or in salt or brine, not specially enumerated or provided for in this act, ten per centum ad valorem.

Schedule G.—Provisions.—*Continued.*

701. Vegetables, prepared or preserved, of all kinds, not otherwise provided for, thirty per centum ad valorem.

702. Chicory root, ground or unground, burnt or prepared, two cents per pound.

703. Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bi-carbonate of potash to neutralize one ounce Troy of vinegar; and all import duties that may by law be imposed on vinegar imported from foreign countries shall be collected according to this standard. (*See Paragraph* 146.)

704. Acorns, and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee, or as substitutes therefor, not specially enumerated or provided for in this act, two cents per pound.

705. Chocolate, two cents per pound.

706. Cocoa, prepared or manufactured, two cents per pound.

Fruits:

707. Currants, Zante or other, one cent per pound.

708. Dates, plums, and prunes, one cent per pound.

709. Figs, two cents per pound.

710. Oranges, in boxes of capacity not exceeding two and one-half cubic feet, twenty-five cents per box; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, thirteen cents per half box; in bulk, one dollar and sixty cents per thousand; in barrels, capacity not exceeding that of the one hundred and ninety-six pounds flour-barrel, fifty-five cents per barrel.

711. Lemons, in boxes of capacity not exceeding two and one-half cubic feet, thirty cents per box; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, sixteen cents per half box; in bulk, two dollars per thousand.

712. Lemons and oranges, in packages, not specially enumerated or provided for in this act, twenty per centum ad valorem.

713. Limes and grapes, twenty per centum ad valorem.

714. Raisins, two cents per pound.

715. Fruits, preserved in their own juices, and fruit juice, twenty per centum ad valorem.

716. Comfits, sweetmeats, or fruits preserved in sugar, spirits, sirup, or molasses, not otherwise specified or provided for in this act, and jellies of all kinds, thirty-five per centum ad valorem.

Nuts:

717. Almonds, five cents per pound; shelled, seven and one-half cents per pound; filberts, and walnuts, of all kinds, three cents per pound.

Schedule G.—Provisions.—*Continued.*

618. Peanuts, or ground beans, one cent per pound; shelled, one and one-half cent per pound.

719. Nuts, of all kinds, shelled or unshelled, not specially enumerated or provided for in this act, two cents per pound.

720. Mustard, ground or preserved, in bottles or otherwise, ten cents per pound.

Schedule H.—Liquors.

721. Champagne, and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, seven dollars per dozen bottles; containing not more than one pint each and more than one-half pint, three dollars and fifty cents per dozen bottles; containing one-half pint each, or less, one dollar and seventy-five cents per dozen bottles; in bottles containing more than one quart each, in addition to seven dollars per dozen bottles, at the rate of two dollars and twenty-five cents per gallon on the quantity in excess of one quart bottle.

722. Still wines, in casks, fifty cents per gallon; in bottles, one dollar and sixty cents per case of one dozen bottles containing each not more than one quart and more than one pint, or twenty-four bottles containing each not more than one pint; and any excess beyond these quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof; but no separate or additional duty shall be collected on the bottles: *Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *Provided further*, That there shall be no allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. (338–339.)

723. Vermuth, the same duty as on still wines.

724. Wines, brandy, and other spirituous liquors imported in bottles, shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles, except as specially enumerated or provided for in this act, shall pay an additional duty of three cents for each bottle.

725. Brandy, and other spirits manufactured or distilled from grain or other materials and not specially enumerated or provided for in this act, two dollars per proof gallon; each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States. (*See Paragraphs* 147 *and* 321.)

Schedule H.—Liquors.—*Continued.*

726. On all compounds or preparations of which distilled spirits are a component part of chief value, not specially enumerated or provided for in this act, there shall be levied a duty not less than that imposed upon distilled spirits.

727. Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages or bitters, containing spirits, and not specially enumerated or provided for in this act, two dollars per proof gallon.

728. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof; and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

729. Bay-rum or bay-water, whether distilled or compounded, one dollar per gallon of first proof, and in proportion for any greater strength than first proof.

730. Ale, porter, and beer, in bottles or jugs of glass, stone, or earthenware, thirty-five cents per gallon; otherwise than in bottles or jugs of glass, stone, or earthenware, twenty cents per gallon.

731. Ginger-ale or ginger-beer, twenty per centum ad valorem, but no separate or additional duty shall be collected on bottles or jugs containing the same.

Schedule I.—Cotton and Cotton Goods.

732. Cotton thread, yarn, warps, or warp-yarn, whether single or advanced beyond the condition of single, by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding twenty-five cents per pound, ten cents per pound; valued at over twenty-five cents per pound, and not exceeding forty cents per pound, fifteen cents per pound; valued at over forty cents per pound, and not exceeding fifty cents per pound, twenty cents per pound; valued at over fifty cents per pound, and not exceeding sixty cents per pound, twenty-five cents per pound; valued at over sixty cents per pound and not exceeding seventy cents per pound, thirty-three cents per pound: valued at over seventy cents per pound, and not exceeding eighty cents per pound, thirty-eight cents per pound; valued at over eighty cents per pound, and not exceeding one dollar per pound, forty-eight cents per pound; valued at over one dollar per pound, fifty per centum ad valorem.

Schedule I.—Cotton and Cotton Goods.—*Continued.*

733. On all cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, two and one-half cents per square yard; if bleached, three and one-half cents per square yard; if dyed, colored, stained, painted, or printed, four and one-half cents per square yard.

734. On all cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding two hundred threads to the square inch, counting the warp and filling, three cents per square yard; if bleached, four cents per square yard; if dyed, colored, stained, painted, or printed, five cents per square yard: *Provided*, That on all cotton cloth not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over eight cents per square yard; bleached, valued at over ten cents per square yard; dyed, colored, stained, painted, or printed, valued at over thirteen cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

735. On all cotton cloth exceeding two hundred threads to the the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, four cents per square yard; if bleached, five cents per square yard; if dyed, colored, stained, painted, or printed, six cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard; bleached, valued at over twelve cents per square yard; and dyed, colored, stained, painted, or printed, valued at over fifteen cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

736. On stockings, hose, half-hose, shirts, and drawers, and all goods made on knitting machines or frames, composed wholly of cotton, and not herein otherwise provided for, thirty-five per centum ad valorem.

737. On stockings, hose, half-hose, shirts, and drawers, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, and composed wholly of cotton, forty per centum ad valorem.

738. Cotton cords, braids, gimps, galloons, webbing, goring, suspenders, braces, and all manufactures of cotton, not specially enumerated or provided for in this act, and corsets, of whatever material composed, thirty-five per centum ad valorem.

739. Cotton laces, embroideries, insertings, trimmings, lace window-curtains, cotton damask, hemmed handkerchiefs, and cotton velvet, forty per centum ad valorem.

Schedule I —Cotton and Cotton Goods.—*Continued.*

740. Spool-thread of cotton, seven cents per dozen spools, containing on each spool not exceeding one hundred yards of thread; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, seven cents per dozen.

Schedule J.—Hemp, Jute, and Flax Goods.

741. Flax straw, five dollars per ton.

742. Flax, not hackled or dressed, twenty dollars per ton.

743. Flax, hackled, known as "dressed line," forty dollars per ton.

744. Tow, of flax or hemp, ten dollars per ton.

745. Hemp, manila and other like substitutes for hemp not specially enumerated or provided for in this act, twenty-five dollars per ton.

746. Jute butts, five dollars per ton. (350.)

747. Jute, twenty per centum ad valorem; sunn, sisal grass, and other vegetable substances, not specially enumerated or provided for in this act, fifteen dollars per ton.

748. Brown and bleached linens, ducks, canvas, paddings, cot bottoms, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

749. Flax, hemp, and jute yarns, thirty-five per centum ad valorem.

750. Flax or linen thread, twine, and pack thread and all manufactures of flax, or of which flax shall be the component material of chief value, not specially enumerated or provided for in this act, forty per centum ad valorem.

751. Flax or linen laces and insertings, embroideries, or manufactures of linen, if embroidered or tamboured in the loom or otherwise, by machinery or with the needle or other process, and not specially enumerated or provided for in this act, thirty per centum ad valorem.

752. Burlaps, not exceeding sixty inches in width, of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value (except such as may be suitable for bagging for cotton), thirty per centum ad valorem.

753. Oil-cloth foundations, or floor-cloth canvas, or burlaps exceeding sixty inches in width, made of flax, jute, or hemp, or of

Schedule J.—Hemp, Jute and Flax Goods.—*Continued.*

which flax, jute, or hemp, or either of them, shall be the component material of chief value, forty per centum ad valorem.

754. Oil-cloths for floors, stamped, painted, or printed, and on all other oil-cloth (except silk oil-cloth), and on water-proof cloth, not otherwise provided for, forty per centum ad valorem.

755. Gunny cloth, not bagging, valued at ten cents or less per square yard, three cents per pound; valued at over ten cents per square yard, four cents per pound.

756. Bags and bagging, and like manufactures, not specially enumerated or provided for in this act (except bagging for cotton), composed wholly or in part of flax, hemp, jute, gunny cloth, gunny bags, or other material, forty per centum ad valorem.

757. Bagging for cotton, or other manufactures not specially enumerated or provided for in this act, suitable to the uses for which cotton bagging is applied, composed in whole or in part of hemp, jute, jute butts, flax, gunny bags, gunny cloth, or other material, and valued at seven cents or less per square yard, one and one-half cents per pound; valued at over seven cents per square yard, two cents per pound.

758. Tarred cables or cordage, three cents per pound.

759. Untarred manila cordage, two and one-half cents per pound.

760. All other untarred cordage, three and one-half cents per pound.

761. Seines and seine and gilling twine, twenty-five per centum ad valorem.

762. Sail duck, or canvas for sails, thirty per centum ad valorem.

763. Russia and other sheetings, of flax or hemp, brown or white, thirty-five per centum ad valorem.

764. All other manufactures of hemp, or manila, or of which hemp or manila shall be a component material of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

765. Grass-cloth, and other manufactures of jute, ramie, China, and sisal grass, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Schedule K.—Wool and Woolens.

766. All wools, hair of the alpaca, goat, and other like animals, shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes: (*See Parapraph* 145.)

767. CLASS ONE, CLOTHING WOOLS.—That is to say, merino, mestiza, metz, or metis wools, or other wools of merino blood, immediate or remote, down clothing wools, and wools of like character with

Schedule K.—Wool and Woolens.—*Continued.*

any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three.

768. CLASS TWO, COMBING WOOLS.—That is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also all hair of the alpaca, goat, and other like animals.

769. CLASS THREE, CARPET WOOLS AND OTHER SIMILAR WOOLS.—Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere.

770. The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of all classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed. The duty upon wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than ordinary condition, as now and heretofore practiced, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subject.

771. Wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per pound, ten cents per pound; wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty cents per pound, twelve cents per pound.

772. Wools of the second class, and all hair of the alpaca, goat, and other like animals, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per pound, ten cents per pound; wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty cents per pound, twelve cents per pound.

773. Wools of the third class, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be twelve cents or less per pound, two and a half cents per pound; wools of the same class, the value whereof, at

Schedule K.—Wool and Woolens.—*Continued.*

the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound, five cents per pound.

774. Wools on the skin, the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

775. Woolen rags, shoddy, mungo, waste, and flocks, ten cents per pound.

776. Woolen cloths, woolen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not specially enumerated or provided for in this act, valued at not exceeding eighty cents per pound, thirty-five cents per pound and thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.

777. Flannels, blankets, hats of wool, knit goods, and all goods made on knitting-frames, balmorals, woolen and worsted yarns, and all manufactures of every description, composed wholly or in part of worsted, the hair of the alpaca, goat, or other animals, (except such as are composed in part of wool), not specially enumerated or provided for in this act, valued at not exceeding thirty cents per pound, ten cents per pound; valued at above thirty cents per pound, and not exceeding forty cents per pound, twelve cents per pound; valued at above forty cents per pound, and not exceeding sixty cents per pound, eighteen cents per pound; valued at above sixty cents per pound, and not exceeding eighty cents per pound, twenty-four cents per pound; and in addition thereto, upon all the above named articles, thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.

778. Bunting, ten cents per square yard, and in addition thereto, thirty-five per centum ad valorem.

779. Women's and children's dress goods, coat linings, Italian cloths, and goods of like description, composed in part of wool, worsted, the hair of the alpaca, goat, or other animals, valued at not exceeding twenty cents per square yard, five cents per square yard, and in addition thereto, thirty-five per centum ad valorem; valued at above twenty cents per square yard, seven cents per square yard, and forty per centum ad valorem; if composed wholly of wool, worsted, the hair of the alpaca, goat, or other animals, or of a mixture of them, nine cents per square yard, and forty per centum ad valorem, but all such goods with selvedges, made wholly or in part of other materials, or with threads of other materials introduced for the purpose of changing the classification, shall be dutiable at nine

Schedule K.—Wool and Woolens.—*Continued.*

cents per square yard and forty per centum ad valorem: *Provided*, That all such goods weighing over four ounces per square yard shall pay a duty of thirty-five cents per pound and forty per centum ad valorem.

780. Clothing, ready-made, and wearing apparel of every description, not specially enumerated or provided for in this act, and balmoral skirts, and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, forty cents per pound, and in addition thereto, thirty-five per centum ad valorem.

781. Cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer (except knit goods), forty-five cents per pound, and in addition thereto forty per centum ad valorem.

782. Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, head nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand, or braided by machinery, made of wool, worsted, the hair of the alpaca, goat, or other animals, or of which wool, worsted, the hair of the alpaca, goat, or other animals is a component material, thirty cents per pound, and in addition thereto, fifty per centum ad valorem.

783. Aubusson, Axminster, and chenille carpets, and carpets woven whole for rooms, forty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

784. Saxony, Wilton, and Tournay velvet carpets, forty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

785. Brussels carpets, thirty cents per square yard, and in addition thereto, thirty per centum ad valorem.

786. Patent velvet and tapestry velvet carpets, printed on the warp or otherwise, twenty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

787. Tapestry Brussels carpets, printed on the warp or otherwise, twenty cents per square yard, and in addition thereto, thirty per centum ad valorem.

788. Treble ingrain, three-ply, and worsted-chain Venetian carpets, twelve cents per square yard, and in addition thereto, thirty per centum ad valorem.

Schedule K.—Wool and Woolens.—*Continued.*

789. Yarn Venetian, and two-ply ingrain carpets, eight cents per square yard, and in addition thereto, thirty per centum ad valorem.

790. Druggets and bockings, printed, colored, or otherwise, fifteen cents per square yard, and in addition thereto, thirty per centum ad valorem.

791. Hemp or jute carpeting, six cents per square yard.

792. Carpets and carpetings of wool, flax, or cotton, or parts of either or other material, not otherwise herein specified, forty per centum ad valorem; and mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpetings, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description; and the duty on all other mats not exclusively of vegetable material, screens, hassocks, and rugs, shall be forty per centum ad valorem.

793. Endless belts or felts for paper or printing machines, twenty cents per pound and thirty per centum ad valorem.

Schedule L.—Silk and Silk Goods.

794. Silk, partially manufactured from cocoons, or from waste silk, and not further advanced or manufactured than carded or combed silk, fifty cents per pound. (336.)

795. Thrown silk, in gum, not more advanced than singles, tram, organzine, sewing silk, twist, floss, in the gum, and spun silk, silk threads or yarns, of every description, purified or dyed, thirty per centum ad valorem. (336.)

796. On lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem. (336.)

797. All goods, wares, and merchandise, not specially enumerated or provided for in this act, made of silk, or of which silk is the component material of chief value, fifty per centum ad valorem. (336.)

Schedule M.—Books, Papers, etc.

798. Books, pamphlets, bound or unbound, and all printed matter, not specially enumerated or provided for in this act, engravings, bound or unbound, etchings, illustrated books, maps, and charts, twenty-five per centum ad valorem.

799. Blank books, bound or unbound, and blank books for press-copying, twenty per centum ad valorem.

800. Paper, sized or glued, suitable only for printing paper, twenty per centum ad valorem.

801. Printing paper, unsized, used for books and newspapers exclusively, fifteen per centum ad valorem.

Schedule M.—Books, Papers, etc.—*Continued.*

802. Paper, manufactures of, or of which paper is a component material, not specially enumerated or provided for in this act, fifteen per centum ad valorem.

803. Sheathing paper, ten per centum ad valorem.

804. Paper boxes, and all other fancy boxes, thirty-five per centum ad valorem.

805. Paper envelopes, twenty-five per centum ad valorem.

806. Paper-hangings and paper for screens or fire-boards, paper antiquarian, demy, drawing, elephant, foolscap, imperial, letter, note, and all other paper not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

807. Pulp, dried, for paper-makers' use, ten per centum ad valorem.

Schedule N.—Sundries.

808. Alabaster and spar statuary and ornaments, ten per centum ad valorem.

809. Baskets and all other articles composed of grass, osier, palm leaf, whalebone, or willow, or straw, not specially enumerated or provided for in this act, thirty per centum ad valorem.

810. Beads, and bead ornaments of all kinds, except amber, fifty per centum ad valorem.

811. Blacking of all kinds, twenty-five per centum ad valorem.

812. Bladders, manufactures of, twenty-five per centum ad valorem.

813. Bone, horn, ivory, or vegetable ivory, all manufactures of, not specially enumerated or provided for in this act, thirty per centum ad valorem.

814. Bonnets, hats, and hoods for men, women, and children, composed of chip, grass, palm-leaf, willow, or straw, or any other vegetable substance, hair, whalebone, or other material, not specially enumerated or provided for in this act, thirty per centum ad valorem.

815. Bouillons, or cannetille, metal threads, file, or gespinst, twenty-five per centum ad valorem.

816. Bristles, fifteen cents per pounds.

817. Brooms of all kinds, twenty-five per centum ad valorem.

818. Brushes of all kinds, thirty per centum ad valorem.

819. Bulbs and bulbous roots, not medicinal, and not specially enumerated or provided for in this act, twenty per centum ad valorem.

820. Burr-stones, manufactured or bound up into mill-stones, twenty per centum ad valorem.

Schedule N.—Sundries.—*Continued.*

821. Buttons and button molds, not specially enumerated or provided for in this act, not including brass, gilt, or silk buttons, twenty-five per centum ad valorem.

822. Candles and tapers of all kinds, twenty per centum ad valorem.

823. Canes and sticks for walking, finished, thirty-five per centum ad valorem; if unfinished, twenty per centum ad valorem.

824. Card-cases, pocket-books, shell boxes, and all similar articles, of whatever material composed, and by whatever name known, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

825. Card-clothing, twenty-five cents per square foot; when manufactured from tempered steel wire, forty-five cents per square foot.

826. Carriages and parts of, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

827. Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.

828. Clocks, and parts of clocks, thirty per centum ad valorem.

829. Coach and harness furniture of all kinds, saddlery, coach, and harness hardware, silver-plated, brass, brass-plated, or covered, common, tinned, burnished, or japanned, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

830. Coal slack or culm, such as will pass through a half-inch screen, thirty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

831. Coal, bituminous, and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel. A drawback of seventy-five cents per ton shall be allowed on all bituminous coal imported into the United States which is afterwards used for fuel on board of vessels propelled by steam which are engaged in the coasting trade of the United States, or in the trade with foreign countries, to be allowed and paid under such regulations as the Secretary of the Treasury shall prescribe.

832. Coke, twenty per centum ad valorem.

833. Combs, of all kinds, thirty per centum ad valorem.

834. Compositions of glass or paste, when not set, ten per centum ad valorem.

835. Coral, cut, manufactured, or set, twenty-five per centum ad valorem.

836. Corks and cork bark, manufactured, twenty-five per centum ad valorem.

837. Crayons of all kinds, twenty per centum ad valorem.

Schedule N.—Sundries.—*Continued.*

838. Dice, draughts, chess-men, chess-balls, and billiard and bagatelle balls, of ivory or bone, fifty per centum ad valorem.

839. Dolls and toys, thirty-five per centum ad valorem.

840. Emery grains and emery manufactured, ground, pulverized, or refined, one cent per pound.

841. Epaulets, galloons, laces, knots, stars, tassels, and wings, of gold, silver, or other metal, twenty-five per centum ad valorem.

842. Fans of all kinds, except common palm-leaf fans, of whatever material composed, thirty-five per centum ad valorem.

843. Feathers of all kinds, crude or not dressed, colored or manufactured, twenty-five per centum ad valorem; when dressed, colored, or manufactured, including dressed and finished birds, for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, for millinery use, not specially enumerated or provided for in this act, fifty per centum ad valorem.

844. Finishing powder, twenty per centum ad valorem.

845. Fire-crackers of all kinds, one hundred per centum ad valorem.

846. Floor-matting and floor-mats, exclusively of vegetable substances, twenty per centum ad valorem.

847. Friction or lucifer matches of all descriptions, thirty-five per centum ad valorem.

848. Fulminates, fulminating powders, and all like articles, not specially enumerated or provided for in this act, thirty per centum ad valorem.

849. Fur, articles made of, and not specially enumerated or provided for in this act, thirty per centum ad valorem.

850. Gloves, kid or leather, of all descriptions, wholly or partially manufactured, fifty per centum ad valorem.

851. Grease, all not specially enumerated or provided for in this act, ten per centum ad valorem.

852. Grind-stones, finished or unfinished, one dollar and seventy-five cents per ton.

853. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, six cents per pound; valued above twenty cents per pound, ten cents per pound.

854. Gun-wads, of all descriptions, thirty-five per centum ad valorem.

855. Gutta-percha, manufactured, and all articles of, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Schedule N.—Sundries.—*Continued.*

856. Hair, human, bracelets, braids, chains, rings, curls, and ringlets, composed of hair, or of which hair is the component material of chief value, thirty-five per centum ad valorem.

857. Curled hair, except of hogs, used for beds or mattresses, twenty-five per centum ad valorem.

858. Human hair, raw, unclean and not drawn, twenty per centum ad valorem. If clean or drawn, but not manufactured, thirty per centum ad valorem; when manufactured, thirty-five per centum ad valorem.

859. Hair cloth, known as "crinoline cloth," and all other manufactures of hair not specially enumerated or provided for in this act, thirty per centum ad valorem.

860. Hair cloth, known as "hair seating," thirty cents per square yard.

861. Hair pencils, thirty per centum ad valorem.

862. Hats, and so forth, materials for: Braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm leaf, willow, hair, whalebone, or any other substance or material, not specially enumerated or provided for in this act, twenty per centum ad valorem.

863. Hat bodies of cotton, thirty-five per centum ad valorem.

864. Hatters' furs, not on the skin, and dressed furs on the skin, twenty per centum ad valorem.

865. Hatter's plush, composed of silk or of silk and cotton, twenty-five per centum ad valorem.

866. Hemp seed and rape seed, and other oil seeds of like character, other than linseed or flaxseed, one-quarter of one cent per pound.

867. India-rubber fabrics, composed wholly or in part of India rubber, not specially enumerated or provided for in this act, thirty per centum ad valorem.

868. Articles composed of India-rubber, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

869. India-rubber boots and shoes, twenty-five per centum ad valorem.

870. Inks of all kinds and ink powders, thirty per centum ad valorem.

871. Japanned ware of all kinds, not specially enumerated or provided for in this act, forty per centum ad valorem.

872. Jet, manufactures and imitations of, twenty-five per centum ad valorem.

873. Jewelry of all kinds, twenty-five per centum ad valorem.

Schedule N.—Sundries.—*Continued.*

874. Leather, bend or belting leather, and Spanish or other sole leather, and leather not specially enumerated or provided for in this act, fifteen per centum ad valorem.

875. Calfskins, tanned, or tanned and dressed, and dressed upper leather of all other kinds, and skins dressed and finished, of all kinds, not specially enumerated or provided for in this act, and skins of morocco, finished, twenty per centum ad valorem.

876. Skins for morocco, tanned, but unfinished, ten per centum ad valorem.

877. All manufactures and articles of leather, or of which leather shall be a component part, not specially enumerated or provided for in this act, thirty per centum ad valorem.

878. Lime, ten per centum ad valorem.

879. Garden seeds, except seed of the sugar beet, twenty per centum ad valorem.

880. Linseed or flaxseed, twenty cents per bushel of fifty-six pounds; but no drawback shall be allowed on oil-cake made from imported seed.

881. Marble of all kinds, in block, rough or squared, sixty-five cents per cubic foot; veined marble, sawed, dressed, or otherwise, including marble slabs and marble paving tiles, one dollar and ten cents per cubic foot.

882. All manufactures of marble not specially enumerated or provided for in this act, fifty per centum ad valorem.

883. Musical instruments of all kinds, twenty-five per centum ad valorem.

884. Paintings, in oil or water colors, and statuary not otherwise provided for, thirty per centum ad valorem. But the term "statuary," as used in the laws now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only.

885. Osier, or willow, prepared for basket-makers' use, twenty-five per centum ad valorem.

886. Papier-mache, manufactures, articles, and wares of, thirty per centum ad valorem.

887. Pencils of wood filled with lead or other material and pencils of lead, fifty cents per gross and thirty per centum ad valorem; pencil-leads, not in wood, ten per centum ad valorem.

888. Percussion caps, forty per centum ad valorem

889. Philosophical apparatus and instruments, thirty-five per centum ad valorem.

890. Pipes, pipe-bowls, and all smokers' articles whatsoever, not specially enumerated or provided for in this act, seventy per centum

Schedule N.—Sundries—*Continued.*

ad valorem; all common pipes of clay, thirty-five per centum ad valorem.

891. Plaster of Paris, when ground or calcined, twenty per centum ad valorem.

892. Playing cards, one hundred per centum ad valorem.

893. Polishing powders of every description, by whatever name known, including Frankfort black, and Berlin, Chinese, fig, and wash blue, twenty per centum ad valorem.

894. Precious stones of all kinds, ten per centum ad valorem.

895. Rags, of whatever material composed, and not specially enumerated or provided for in this act, ten per centum ad valorem.

896. Rattans and reeds, manufactured, but not made up into completed articles, ten per centum ad valorem.

897. Salt, in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds; in bulk, eight cents per one hundred pounds: *Provided*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars: *And provided further*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted.

898. Scagliola, and composition tops for tables or for other articles of furniture, thirty-five per centum ad valorem.

899. Sealing-wax, twenty per centum ad valorem.

900. Shells, whole or parts of, manufactured, of every description, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

901. Stones, unmanufactured or undressed, freestone, granite, sandstone, and all building or monumental stone, except marble, not specially enumerated or provided for in this act, one dollar per ton; and upon stones as above, hewn, dressed, or polished, twenty per centum ad valorem.

902. Strings: All strings of catgut, or any other like material, other than strings for musical instruments, twenty-five per centum ad valorem.

903. Tallow, one cent per pound.

904. Teeth, manufactured, twenty per centum ad valorem.

Schedule N.—Sundries.—*Continued.*

905. Umbrella and parasol ribs, and stretcher frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, forty per centum ad valorem; umbrellas, parasols, and shades, when covered with silk or alpaca, fifty per centum ad valorem; all other umbrellas, forty per centum ad valorem.

906. Umbrellas, parasols, and sunshades, frames and sticks for, finished or unfinished, not specially enumerated or provided for in this act, thirty per centum ad valorem.

907. Waste, all not specially enumerated or provided for in this act, ten per centum ad valorem.

908. Watches, watch-cases, watch-movements, parts of watches, and watch materials, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

909. Webbing, composed of cotton, flax, or any other materials, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

The Free List.

[910.] ***Sec. 2503.*** The following articles when imported shall be exempt from duty:

911. Albumen, in any form or condition; lactarine.

912. Aconite.

913. Ambergris.

914. Annato, roncoe, rocou, or orleans, and all extracts of.

915. Balm of Gilead.

916. Blood, dried.

917. Bones, crude, not manufactured, burned, calcined, ground, or steamed.

918. Bone-dust and bone-ash for manufacture of phosphate and fertilizers.

919. Carbon, animal, fit for fertilizing only.

920. Guano, manures, and all substances expressly used for manure.

921. Musk, crude, in natural pod.

922. Civit, crude.

923. Cochineal.

924. Dyeing or tanning: Articles in a crude state used in dyeing or tanning, not specially enumerated or provided for in this act.

925. Fish-skins.

926. Hide-cuttings, raw, with or without hair, and all glue-stock.

927. Hoofs.

The Free List.—*Continued.*

928. Horns, and parts of horns, unmanufactured, and horn strips and tips.
929. Ipecac.
930. Fish-sounds or fish-bladders.
931. Leather, old scraps.
932. Leeches.
933. Rennets, raw or prepared.
934. Argal, or Argol, or crude Tartar.
935. Assafœtida.
936. Barks, Cinchona, or other barks, used in the manufacture of quinia.
937. Brazil paste.
938. Camphor, crude.
939. Cassia, Cassia buds, Cassia Vera, unground.
940. Charcoal.
941. Cinnamon, and chips of, unground.
942. Cloves and clove stems, unground.
943. Cocculus indicus.
944. Cudbear.
945. Curry and Curry powder.
946. Cutch.
947. Divi-divi.
948. Dragon's blood.
949. Ergot.
950. Gambier.
951. Ginger-root, unground.
952. Indigo and artificial indigo.
953. Iodine, crude.
954. Jalap.
955. Kelp.
956. Lac dye, crude, seed, button, stick, and shell.
957. Lac spirits.
958. Lemon juice and lime juice.
959. Licorice root, unground.
960. Litmus, prepared or not prepared.
961. Mace.
962. Madder, and munjeet or Indian madder, ground or prepared, and extracts of.
963. Manna.
964. Myrobolan.
965. Orchil, or orchil liquid.

The Free List.—*Continued.*

966. Nutmegs.
967. Nux vomica.
968. Ottar of roses.
969. Salacine.

Oils:

970. Almond.
971. Amber, crude and rectified.
972. Ambergris.
973. Anise, or anise seed.
974. Aniline, crude.
975. Aspic, or spike lavender.
976. Bergamot.
977. Cajeput.
978. Carraway.
979. Cassia and cinnamon.
980. Cedrat.
981. Chamomile.
982. Citronella, or lemon grass.
983. Civet.
984. Fennel.
985. Jasmine, or jasimine.
986. Juglandium.
987. Juniper.
988. Lavender.
989. Lemon.
990. Limes.
991. Mace.
992. Neroli, or orange flower.
993. Orange.
994. Palm and cocoanut.
995. Poppy.
996. Rosemary or anthoss.
997. Sesame or sesamum-seed, or bene.
998. Thyme or origanum, red or white, valerian.
999. Pepper, unground, of all kinds.
1000. Pimento, unground.
1001. Saffron and safflower, and extract of, and saffron cake.
1002. Selep, or saloup.
1003. Storax, or styrax.
1004. Turmeric.

The Free List.—*Continued.*

1005. Turpentine, Venice.
1006. Valonia.
1007. Vegetable and mineral wax.
1008. Wood ashes, and lye of, and beet-root ashes.
1009. Acids used for medicinal, chemical, or manufacturing purposes, not specially enumerated or provided for in this act.
1010. Alizarine, natural or artificial. (352.)
1011. Agates, unmanufactured.
1012. Apatite.
1013. Asbestos, unmanufactured.
1014. Arsenic.
1015. Antimony ore, crude sulphide of.
1016. Arsenic, sulphide of, or orpiment.
1017. Arseniate of aniline.
1018. Baryta, carbonate or witherite.
1019. Bauxite.
1020. Aniline salts or black salts and black tares.
1021. Bromine.
1022. Cadmium.
1023. Calamine.
1024. Cerium.
1025. Cobalt, as metallic arsenic.
1026. Chalk and cliff-stone, unmanufactured.
1027. Feldspar.
1028. Cryolite or kryolith.
1029. Iridium.
1030. Kieserite.
1031. Kyanite or cyanite, and kainite.
1032. Lime, citrate of.
1033. Lime, chloride of, or bleaching powder.
1034. Magnesium.
1035. Magnesite, or native mineral carbonate of magnesia.
1036. Manganese, oxide and ore of.
1037. Mineral waters, all not artificial.
1038. Osmium.
1039. Palladium.
1040. Paraffine.
1041. Phosphates, crude or native, for fertilizing purposes.
1042. Potash, muriate of.
1043. Plaster of Paris or sulphate of lime, unground.
1044. Quinia, sulphate of salts of, and cinchonidia. (382.)

The Free List.—*Continued.*

1045. Soda, nitrate of, or cubic nitrate.

1046. Strontia, oxide of, and proto-oxide of strontian, and strontianite, or mineral carbonate of strontia.

1047. Sulphur, or brimstone, not specially enumerated or provided for in this act.

1048. Sulphur lac or precipitated.

1049. Tripoli.

1050. Uranium, oxide of, verdigris or subacetate of copper.

1051. Drugs, barks, beans, berries, balsams, buds, bulbs, and bulbous roots and excrescenses, such as nut-galls, fruits, flowers, dried fibers; grains, gums, and gum-resin; herbs, leaves, lichens, mosses, nuts, roots, and stems; spices, vegetables, seeds aromatic, and seeds of morbid growth; weeds, woods used expressly for dyeing, and dried insects—any of the foregoing, of which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act.

1052. Vaccine virus.

1053. Crude minerals, not advanced in value or conditioned by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this act.

Sundries.

1054. Aluminium.

1055. Amber beads and gum.

1056. Animals, brought into the United States temporarily, and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be first given in accordance with the regulations.

1057. Animals, specially imported for breeding purposes, shall be admitted free upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe; and teams of animals, including their harness and tackle and the vehicles or wagons actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe.

1058. Asphaltum and bitumen, crude.

1059. Arrowroot.

1060. Articles imported for the use of the United States, provided that the price of the same did not include the duty.

The Free List.—*Continued.*

1061. Bamboo reeds, no further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sunshades.

1062. Bamboo, unmanufactured.

1063. Barrels of American manufacture, exported filled with domestic petroleum, and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filling of a declaration at time of export of intent to return the same empty.

1064. Articles the growth, produce, and manufacture of the United States, when returned in the same condition as exported. Casks, barrels, carboys, bags, and other vessels of American manufacture, exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; but proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury; and if any of such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded. (*See Paragraphs* 350 *and* 357.)

1065. Bed-feathers and downs.

1066. Bells, broken, and bell metal broken and fit only to be remanufactured.

1067. Birds, stuffed.

1068. Birds, land and water fowls.

1069. Bismuth.

1070. Bladders, crude, and all integuments of animals not specially enumerated or provided for in this act.

1071. Bologna sausages.

1072. Bolting cloths. (360.)

1073. Books, engravings, bound or unbound, etchings, maps, and charts, which shall have been printed and manufactured more than twenty years at the date of importation.

1074. Books, maps, and charts imported by authority or for use of the United States or for the use of the Library of Congress; but the duty shall not have been included in the contract of price paid.

1075. Books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States.

1076. Books, professional, of persons arriving in the United States.

The Free List.— *Continued.*

1077. Books, household effects, or libraries, or parts of libraries, in use, of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

1078. Breccia, in blocks or slabs.

1079. Brime.

1080. Brazil pebbles for spectacles, and pebbles for spectacles rough.

1081. Bullion, gold and silver.

1082. Burgundy pitch.

1083. Burr-stone, in blocks, rough or unmanufactured, and not bound up in mill-stones.

1084. Cabinets of coins, medals, and all other collections of antiquities.

1085. Castor or castoreum.

1086. Catgut strings, or gut-cord, for musical instruments.

1087. Catgut or whip-gut, unmanufactured.

1088. Coal, anthracite.

1089. Coal-stores of American vessels, but none shall be unloaded.

1090. Cobalt, ore of.

1091. Cocoa, or cacao, crude, and fiber, leaves, and shells of.

1092. Coffee.

1093. Coins, gold, silver, and copper.

1094. Coir and coir yarn.

1095. Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports.

1096. Copper, when imported for the United States Mint.

1097. Coral, marine, unmanufactured.

1098. Cork-wood, or cork-bark, unmanufactured.

1099. Cotton.

1100. Curling-stones, or quoits.

1101. Cuttle-fish bone.

1102. Diamonds, rough or uncut, including glaziers' diamonds.

1103. Diamond dust or bort.

1104. Dyeing or tanning articles, in a crude state, used in dyeing or tanning, not specially enumerated or provided for in this act.

1105. Eggs.

1106. Esparto or Spanish grass, and other grasses, and pulp of, for the manufacture of paper.

1107. Emery ore.

1108. Fans, common palm-leaf.

The Free List.—*Continued.*

1109. Farina.

1110. Fashion-plates, engraved on steel or on wood, colored or plain.

1111. Felt, adhesive, for sheathing vessels.

1112. Fibrin, in all forms.

1113. Fire-wood.

1114. Fish, fresh, for immediate consumption.

1115. Fish, for bait.

1116. Flint, flints, and ground flint-stones.

1117. Fossils.

1118. Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation.

1119. Fruits, green, ripe, or dried, not specially enumerated or provided for in this act.

1120. Furs, undressed.

1121. Fur-skins of all kinds, not dressed in any manner.

1122. Glass, broken pieces, and old glass which cannot be cut for use, and fit only to be re-manufactured.

1123. Glass-plate or disks, unwrought, for use in the manufacture of optical instruments.

1124. Goat skins, raw.

1125. Gold-beaters' molds, and gold-beaters' skins.

1126. Gold-size.

1127. Grease, for use as soap-stock only, not specially enumerated or provided for.

1128. Gunny bags, and gunny cloth, old or refuse, fit only for remanufacturing.

1129. Gut, and worn gut, manufactured or unmanufactured.

1130. Guts, salted.

1131. Gutta percha, crude.

1132. Hair, horse or cattle, and hair of all kinds, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially enumerated or provided for in this act; of hogs, curled for beds and mattresses, and not fit for bristles.

1133. Hide-rope.

1134. Hides, raw or uncured, whether dry, salted, or pickled, and skins, except sheep-skins with the wool on, Angora goat skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured.

1135. Hones and whetstones.

1136. Hop-roots, for cultivation.

1137. Hop-poles.

The Free List.—*Continued.*

1138. Ice.

1139. India-rubber, crude, and milk of.

1140. India-malaca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

1141. Ivory, and vegetable ivory, unmanufactured.

1142. Jet, unmanufactured.

1143. Joss-stick, or joss-light.

1144. Junk, old.

1145. Lava, unmanufactured.

1146. Life-boats and life saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.

1147. Lithographic stones, not engraved.

1148. Loadstones.

1149. Logs, and round, unmanufactured timber, not specially enumerated or provided for in this act, and ship timber, and ship planking. (354.)

1150. Maccaroni and vermicelli. (344.)

1151. Magnets.

1152. Manuscripts.

1153. Marrow, crude.

1154. Marsh-mallows.

1155. Medals of gold, silver, or copper.

1156. Meerschaum, crude or raw.

1157. Mica and mica waste.

1158. Models of inventions and other improvements in the arts; but no article or articles shall be deemed a model or improvements which can be fitted for use.

1159. Moss, sea-weeds, and all other vegetable substances used for beds and mattresses.

1160. Newspapers and periodicals.

1161. Nuts, cocoa, and Brazil or cream.

1162. Oakum.

1163. Oil-cake.

1164. Oil, spermaceti, whale, and other fish oils of American fisheries, and all other articles the produce of such fisheries.

1165. Olives, green or prepared.

1166. Orange and lemon peel, not preserved, candied, or otherwise prepared.

1167. Ores, of gold and silver.

1168. Palm nuts and palm-nut kernels.

The Free List.—*Continued.*

1169. Paper-stock, crude, of every description, including all grasses, fibers, rags of all kinds, other than wool, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, gunny bags, gunny cloth, old or refuse, to be used in making, and fit only to be converted into paper, and unfit for any other manufacture, and cotton waste, whether for paper stock or other purposes.

1170. Parchment.

1171. Pearl, mother of.

1172. Personal and household effects, not merchandise, of citizens of the United States dying abroad.

1173. Pewter and britannia metal, old and fit only to be remanufactured.

1174. Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale.

1175. Plants, trees, shrubs, and vines of all kinds not otherwise provided for, and seeds of all kinds, except medicinal seeds not specially enumerated or provided for in this act.

1176. Plants, trees, shrubs, roots, seed cane, and seeds imported by the Department of Agriculture or the United States Botanical Garden.

1177. Platina, unmanufactured.

1178. Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof, for chemical uses.

1179. Plumbago.

1180. Polishing-stones.

1181. Pulu.

1182. Pumice and pumice stone.

1183. Quills, prepared or unprepared.

1184. Rail-road ties, of wood.

1185. Rattans and reeds, unmanufactured.

1186. Regalia and gems, statues, statuary, and specimens of sculpture, where specially imported in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States.

1187. Root flour.

1188. Rotten stone.

The Free List.—*Continued.*

1189. Sago, sago crude, and sago flour.

1190. Saur-kraut.

1191. Sausage-skins.

1192. Sea-weed, not otherwise provided for.

1193. Seed of the sugar beet. (356.)

1194. Shark skins.

1195. Shells of every description, not manufactured.

1196. Shingle-bolts and stave bolts, provided that heading bolts, shall be held and construed to be included under the term stave bolts.

1197. Handle-bolts. (354.)

1198. Shrimps, or other shell fish.

1199. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way.

1200. Silk cocoons and silk waste.

1201. Silk-worms' eggs.

1202. Skeletons, and other preparations of anatomy.

1203. Skins, dried, salted or pickled.

1204. Snails.

1205. Soap-stocks.

1206. Sodium.

1207. Sparterre, for making or ornamenting hats.

1208. Specimens of natural history, botany, and mineralogy, when imported for cabinets, or as objects of taste or science, and not for sale.

1209. Spunk.

1210. Spurs and stilts, used in the manufacture of earthen, stone, or crockery ware. (355.)

1211. Straw, unmanufactured.

1212. Sugar of milk.

1213. Sweepings of silver and gold.

1214. Tamarinds.

1215. Tapioca, cassava, or cassada.

1216. Tea.*

1217. Tea-plants.

1218. Teasels.

1219. Teeth, unmanufactured.

1220. Terra alba, aluminous.

1221. Terra japonica.

1222. Tin ore, bars, blocks, or pigs, grain or granulated.

* See Paragraph 397½, an act to prevent the importation of adulterated and spurious Teas.

The Free List.—*Continued.*

1223. Tonquin, Tonqua or Tonka beans.

1224. Tortoise and other shells, unmanufactured.

1225. Turtles.

1226. Types, old, and fit only to be remanufactured.

1227. Umbrella sticks, crude, to wit, all partridge, hair wood, pimento, orange, myrtle, and all other sticks and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sunshade sticks or walking-canes.

1228. Vellum.

1229. Wafers, unmedicated.

1230. Wearing apparel, in actual use, and other personal effects (not merchandise), professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States. But this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.

1231. Whalebone, unmanufactured.

1232. Woods, poplar, or other woods, for the manufacture of paper.

1233. Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all cabinet woods, unmanufactured.

1234. Works of art, painting, statuary, fountains, and other works of art, the production of American artists. But the fact of such production must be verified by the certificate of a consul or minister of the United States indorsed upon the written declaration of the artist; paintings, statuary, fountains, and other works of art, imported expressly for the presentation to national institutions, or to any State, or to any municipal corporation, or religious corporation or society.

1235. Yams.

1236. Zaffer.

Wrecked Goods.—when free.

[1237.] ***Sec. 2504.*** Whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house; but under such regulations as the Secretary of the Treasury may prescribe. (*This Sec-*

tion was No. 2507 of "The Revised Statutes.")—(See Paragraph 28 and Treas'y Dept. decision 4247, and decisions to Wrecked Goods in the schedule.)

Produce of the Forests of Maine—when free.

[1238.] ***Sec. 2505.*** The produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time, prescribe. *(This Section was No. 2508 of "The Revised Statutes.")—(See Treas'y Dept. decisions 2217–3071–3790–4300.)*

[1239.] ***Sec. 2506.*** The produce of the forests of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time prescribe. *(This Section was 2509 of "The Revised Statutes.")*

Machinery imported for repairs—free.

[1240.] ***Sec. 2507.*** Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation. *(This Section was No. 2511 of "The Revised Statutes.")—(See Treas'y Dept. decisions 3505–3761–3780.)*

Paintings, Statuary, Works of Art, &c. for Exhibition—free.

[1241.] ***Sec. 2508.*** All paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States, or of any State, for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall pre-

scribe. But bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles as shall not be re-exported within six months after such importation. (*This Section was No.* 2512 *of* "*The Revised Statutes.*")—(*See Treas'y Dept. decisions* 2769–3128.)

[1242.] ***Sec. 2509.*** All works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra cotta, Parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or science, and not intended for sale, nor for any other purpose than is hereinbefore expressed, and all such articles, imported as aforesaid, now in bond, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That the parties importing articles as aforesaid shall be required to give bonds, with sufficient sureties, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent of this act. (*This Section is a reproduction of the act of June* 6, 1878, *see Paragraph* 371.)—(*Treas'y Dept. decision* 3612 *prescribes the regulations.*)—(*Machinery not entitled to the benefit of this section, decision* 3631.)

Materials for construction and repairs of vessels—free.

[1243.] ***Sec. 2510.*** All lumber, timber, hemp, manila, wire rope, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, after the passage of this act, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose, no duties shall be paid thereon.* But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: *Provided*,

*The refund of duties under Sections 2510 and 2511 is in no sense a "drawback," and therefore not subject to the abatement applied to drawbacks. The full amount of such duty is to be refunded. (Treas'y Dept. decision 1973.)

That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States. (*This Section embraces No.* 2513 *of* "*The Revised Statutes.*")—(*See Paragraph* 348, *and Treas'y Dept. Regulations of* 1874, *pages* 353 *to* 360, *and decisions* 1310–1684–2219–2409–2414–3043–3045–4244–4407–4468–4469–4519–4941–5034–5078.)

[1244.] ***Sec. 2511.*** All articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.* (*This Section was No.* 2514 *of* "*The Revised Statutes.*")—(*See Treas'y Dept. Regulations of* 1874, *pages* 353 *to* 360, *and decisions* 1533–1682–1971–2479–2595–2646–3043–3045–3761–4363–4655.)

Peltries, &c. of Indians—when free.

[1245.] ***Sec. 2512.*** That no duty shall be levied or collected on the importation of peltries brought into the Territories of the United States by Indians, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary line aforesaid, unless the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from the duty aforesaid. (*This Section was No.* 2515 *of* "*The Revised Statutes.*")—(*See Treas'y Dept. decisions* 2191–2315–3450–5368.)

Duty on articles not enumerated, raw or manufactured.

[1246.] ***Sec. 2513.*** There shall be levied, collected, and paid on the importation of ALL RAW OR UNMANUFACTURED ARTICLES, not herein enumerated or provided for, a duty of TEN PER CENTUM AD VALOREM; and ALL ARTICLES MANUFACTURED, IN WHOLE OR IN PART, not herein enumerated or provided for, a duty of TWENTY PER CENTUM AD VALOREM. (*This Section was No.* 2516 *of* "*The Revised Statutes.*")—(*See Paragraph* 412, *and Treas'y Dept. decisions* 3457–4089–4157–4689–4807–4949–5018–5105–5115–5173–5469–5473.)

Repealing certain laws which imposed duty on charges, &c.

[1247.] ***Sec. 7.*** That sections twenty-nine hundred and seven and twenty-nine hundred and eight of the Revised Statutes of the United States and section fourteen of the act entitled "An act to amend the customs revenue laws, and to repeal moities," approved

*The refund of duties under Sections 2510 and 2511 is in no sense a "drawback," and therefore not subject to the abatement applied to drawbacks. The full amount of such duty is to be refunded. (Treas'y Dept. decision 1973.)

June twenty-second, eighteen hundred and seventy-four, be, and the same are hereby, repealed, and hereafter none of the charges imposed by said sections or any other provisions of existing law shall be estimated in ascertaining the value of goods to be imported, nor shall the value of the usual and necessary sacks, crates, boxes, or covering, of any kind be estimated as part of their value in determining the amount of duties for which they are liable: *Provided*, That if any packages, sacks, crates, boxes, or coverings of any kind shall be of any material or form designed to evade duties thereon, or designed for use otherwise, than in the bona fide transportation of goods to the United States, the same shall be subject to a duty of one hundred per centum ad valorem upon the actual value of the same.

Oaths prescribed upon entry of merchandise.

[1248.] ***Sec. 8.*** That section twenty-eight hundred and forty-one of the Revised Statutes of the United States is hereby amended and shall on and after the first day of July, eighteen hundred and eighty-three, be as follows:

[1249.] ***Sec. 2841.*** Whenever merchandise imported into the United States is entered by invoice, one of the following oaths, according to the nature of the case, shall be administered by the collector of the port, at the time of entry, to the owner, importer, consignee, or agent: *Provided*, That if any of the invoices or bills of lading of any merchandise imported in said vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the affidavit may state the fact, and thereupon such merchandise of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently. (*See Paragraph* 367.)

Oath of Consignee, Importer, or Agent.

I, ——— ———, do solemnly and truly swear (or affirm) that the invoice and bill of lading now presented by me to the collector of ——— are the true and only invoice and bill of lading by me received, of goods, wares, and merchandise imported in the ———, whereof ——— ——— is master, from ———, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge, on the part of any other person, concealed or suppressed, whereby

the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made, and that if, at any time hereafter, I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly swear (or affirm) that, to the best of my knowledge and belief (insert the name and residence of the owner or owners), is (or are) the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or fair market value (if otherwise obtained) at the time or times and place or places when or where procured (as the case may be), of the said goods, wares, and merchandise, including all cost for finishing said goods, wares, and merchandise to their present condition, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

Oath of Owner in Cases where Merchandise has been actually Purchased.

I, ——— ———, do solemnly and truly swear (or affirm) that the entry now delivered by me to the collector of ——— contains a just and true account of the goods, wares, and merchandise imported by or consigned to me, in the ———, whereof ——— ——— is master ———; that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, including all cost of finishing said goods, wares, and merchandise to their present condition, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know or believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly swear (or affirm) that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made, and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Oath of Manufacturer or Owner in Cases where Merchandise has not been actually purchased.

I, ——— ———, do solemnly and truly swear (or affirm) that the entry now delivered by me to the collector of ——— contains a just and true account of goods, wares, and merchandise imported by or consigned to me in the ———, whereof ——— ——— is master, from ———; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that, nevertheless, the invoice which I now produce contains a just and faithful valuation of the same, at their fair market value, at the time or times and place or places when and where procured for my account (or for account of myself or partners); that the said invoice contains also a just and faithful account of all the cost for finishing said goods, wares, and merchandise to their present condition, and no other discount, drawback or bounty but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly swear (or affirm) that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to collector of this district.

Mode of Appraisal of Merchandise when Market Value cannot be ascertained.

[1250.] *Sec. 9.* If upon the appraisal of imported goods, wares, and merchandise, it shall appear that the true and actual market value and wholesale price thereof, as provided by law, cannot be ascertained to the satisfaction of the appraiser, whether because such goods, wares, and merchandise be consigned for sale by the manufacturer abroad to his agent in the United States, or for any other reason, it shall then be lawful to appraise the same by ascertaining the cost or value of the materials composing such merchandise, at the time and place of manufacture, together with the expense of manufacturing, preparing, and putting up such merchandise for shipment, and in no case shall the value of such goods, wares, and merchandise be appraised at less than the total cost or value thus ascertained. (*See Paragraph* 133.)

Goods in Warehouse entitled to the Benefit of this Act.

[1251.] ***Sec. 10.*** That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year when this act shall go into effect, except as otherwise provided in this act, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference, between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that date.

Treaty Provisions not Effected.

[1252.] ***Sec. 11.*** Nothing in this act shall in any way change or impair the force or effect of any treaty between the United States and any other government, or any laws passed in pursuance of or for the exception of any such treaty, so long as such treaty shall remain in force in respect of the subjects embraced in this act; but whenever any such treaty, so far as the same respects said subjects, shall expire or be otherwise terminated, the provisions of this act shall be in force in all respects in the same manner and to the same extent as if no such treaty had existed at the time of the passage hereof. (*See Paragraph* 29.)

Duty on Articles in Schedule E to take effect June 1, 1883.

[1253.] ***Sec. 12.*** That in respect of all articles mentioned in Schedule E of section six of this act, this act shall take effect on and after the first day of June, Anno Domini eighteen hundred and eighty-three. (*See Paragraphs* 649 *to* 658.)

Suits, &c. not Effected.

[1254.] ***Sec. 13.*** That the repeal of existing laws or modifications thereof embraced in this act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause, before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made, nor shall said repeal or modifications in any manner affect the right to any office, or change the term or tenure thereof. Any offenses committed, and all penalties or forfeitures or liabilities incurred under any statute embraced in or changed, modified, or repealed by this act may be prosecuted and punished in the same

manner and with the same effect as if this act had not been passed. All acts of limitations, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed or repealed by this act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

Approved *March*, 3, 1883.

NOTE.

Classification of Articles.—Articles not specially named in the following schedule, are embraced under a general provision, as Dyeing, Tanning, Saddlery, Cutlery, Jewelry, Drugs, &c., or under the material of which it is composed, or under the provision for non-enumerated articles, or by assimilation to some enumerated article, whether free or dutiable.

Too great a stress should not be laid upon the possible use which can be made of an article, the rule should be the ordinary use, in determining the classification. It is a well known principle of law that such a construction should so far as is practicable, be given to a statute as will promote, rather than impair, the object for which the statute was enacted. (Decision 4455.)

The decisions of the Courts require the classification of articles to be according to the commercial understanding of the term used, or its common every day meaning. (Decisions 4683-5552.)

Specific Provisions.—The Supreme Court of the United States, (in the cases of Movius *vs.* Arthur, 95 U. S. 144; Arthur *vs.* Leary, 96 U. S. 112,) held, that it is also well settled that when Congress has designated an article by its specific name, and imposed a duty on it by such name, general terms in a later act or other parts of the same act, although sufficiently broad to comprehend such article, are not applicable to it. (Decision 4812.) Therefore, "Silk Fans" are dutiable as "Fans" at 35 per ct. and not as a manufacture of silk, or silk chief value, at 50 per ct.

Mixed Materials.—Articles not specially provided for composed of cotton mixed with flax, hemp, jute, silk, or vegetable fibre, or either of these, cotton being the material of chief value, are to be classed as *manufactures of cotton.* If cotton is not chief value the provisions of law for that material which is of chief value governs the classification. (Decisions 4286-4565-4570-4946-5474.) When of equal values are dutiable at the highest rates chargeable on any of the component parts. (Decision 3343 and paragraph 412.)

Articles *partly* of wool, worsted or animal hair, are to be classed as woolens or worsteds. (Decision 4785.)

Other articles manufactured from two or more materials are dutiable at the highest rates which may be chargeable on the component material of chief value. (Paragraph 412.)

The Attorney-General has given an opinion, that the words "chief value," means greater than either of the other materials; not greater than their aggregate. (Decision 5207.) The mere location of painting, decoration, &c., where such is the material element of value, should not govern the classification. (Decision 5434.)

Conflicting Provisions.—If two or more rates of duty should be applicable to any article, it shall be classified for duty under the highest of such rates. (Paragraph 412.)

SCHEDULE

OF

U. S. IMPORT DUTIES

UNDER

EXISTING LAWS AND DECISIONS.

ARTICLES IMPORTED IN GLASS BOTTLES.—When any articles are imported in GLASS Bottles except "Still Wines and Ginger-Ale or Ginger-Beer," the bottles pay an ADDITIONAL duty as provided under title of "Bottles."

UNUSUAL COVERINGS.—If any packages, sacks, crates, boxes, or coverings of any kind shall be of any material or form designed to evade duties thereon, or designed for use otherwise than in the *bona fide* transportation of goods to the United States, the same shall be subject to a duty of 100 per ct. upon the actual value of the same. (Paragraph 1247.)

The Decisions referred to throughout the Schedule are those rendered by the Treasury Department. See Note on preceding page.

A.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
745	Abaca or manilla hemp	$25 per ton.
	Absinthe, see Liquors.	
506	" oil of (wormwood)	25 per ct.
1051	Acacia gum, (gum arabic) crude	free.
508	" " otherwise than crude	10 per ct.
924	" ferneriana (decision 4371) crude	free.
	Academies, articles specially imported for, see Societies.	
883	Accordeons, and parts of *	25 per ct.
839	" if toys	35 per ct.
506	Acetate of ammonia	25 per ct.
506	" " baryta	25 per ct.
506	" " copper	25 per ct.
506	" " iron	25 per ct.

* The Court held that completed indispensable parts of musical instruments were dutiable under the provision for musical instruments. (decision 4453.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
468	Acetate of lead, brown	4 cts. per lb.
469	" " lead, white	6 cts. per lb.
506	" " lime	25 per ct.
506	" " magnesia	25 per ct.
506	" " potash	25 per ct.
506	" " potasse	25 per ct.
506	" " soda, crude or refined, (decision 444)	25 per ct.
506	" " strontia	25 per ct.
506	" " zinc	25 per ct.
	Acetone, (decision 3493) assimilating to alcohol, which see.	
427	Acid, acetic, acetous, and pyroligneous, not exceeding the specific gravity of 1.047, (decision 4378)	2 cts. per lb.
	exceeding the specific gravity of 1.047	10 cts. per lb.
1009	" arsenious	free.
1009	" benzoic	free.
458	" boracic, pure	5 cts. per lb.
458	" " commercial	4 cts. per lb.
1009	" carbolic (decision 2587)	free.
462	" chromic	15 per ct.
1009	" chrysamic, (decision 5147)	free.
428	" citric	10 cts. per lb.
1009	" cresylic (decision 3980)	free.
1009	" gallic	free.
1009	" muriatic	free.
1009	" nitric	free.
1009	" oxalic	free.
1009	" picric and nitro-picric	free.
1009	" pyrogallic, (decision 3412)	free.
1009	" rosolic, (decision 4514)	free.
1009	" salicylic, (decision 5524)	free.
1009	" succinic	free.
1009	" sulphuric or oil of vitriol	free.
523	" tannic	$1 per lb.
429	" tartaric	10 cts. per lb.
1009	Acids used for medicinal, chemical, or manufacturing purposes, not specially enumerated or provided for	free.
912	Aconite	free.
704	Acorns and acorn coffee, as coffee substitute, raw or prepared (decision Nov. 17, 1863)	2 cts. per lb.
1230	Actors, arriving in the U. S., costumes of, (decisions 4686–4721)	free.
840	Adamantine spar, as emery	1 ct. per lb.
1111	Adhesive felt for sheathing vessels	free.
507	" plasters (decision 2078)	25 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1051	Adianthum, (drug) crude	free.
508	" otherwise than crude	10 per ct.
630	Adzes, iron or steel	45 per ct.
1051	Agaric, crude	free.
508	" not crude (other than spunk)	10 per ct.
839	Agate balls, * or marbles (decision 3264)	35 per ct.
1246	Agates, (are not precious stones, decision 3800) when manufactured, cut or polished	20 per ct.
1011	" unmanufactured (decision 4842)	free.
1246	" for book binders (decision 3800)	20 per ct.
873	" set as jewelry	25 per ct.
	Agriculture, Department of, articles for, see United States.	
808	Alabaster statuary and ornaments	10 per ct.
	Same, if specially imported for societies and schools—see Societies.	
1051	Alba canella bark, crude	free.
508	" " otherwise than crude	10 per ct.
	Albata, see German silver.	
911	Albumen, in any form or condition	free.
877	Albums, paper and leather	30 per ct.
802	" paper	15 per ct.
797	" silk chief value	50 per ct.
516	Alcohol, cont'g 94 per ct. of anhydrous alcohol	$2 per gall.
526	" amylic or fusel oil	10 per ct.
517	Alcoholado (decision 1718)	$2 per gall. and 25 per ct.
517	Alcoholic compounds, not otherwise specially enumerated or provided for, on the alcohol contained therein	$2 per gall. and 25 per ct.
	" liquors, see Liquors.	
	" medicinal preparations, see Preparations.	
514	" perfumery, including cologne water	$2 per gall. and 50 per ct.
515	" spirits, distilled, cont'g 50 per ct. of anhydrous alcohol	$1 per gall.
1051	Alcornoque, (bark) crude	free.
508	" otherwise than crude	10 per ct.
	Ale, malt, see Liquors.	
	Ale, ginger, see Ginger Ale.	
1010	Alizarine, natural or artificial, (decision 4424)	free.
490	Alkaline silicates	¼ ct. per lb.

*Agate balls, claimed to be used for ornamenting the handles of umbrellas and parasols, but which can be used as "toys," dutiable at 35 per ct. as "toys," (decision 3624).—Agates, cut and polished on one side, not specially imported as specimens of mineralogy for cabinets, dutiable at 20 per ct. under paragraph 1246, (decision 3800).

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
506	Alkalis, alkaloids and all combinations of	25 per ct.
1051	Alkanet root, crude	free.
508	" " otherwise than crude	10 per ct.
1051	Alkekengi, crude	free.
508	" otherwise than crude	10 per ct.
	Alloys of metals, pays highest rate chargeable on any of the component parts (decision 3407.)	
	Alloys used as substitutes for steel tools, see Steel Ingots.	
	Allspice, as pimento.	
717	Almonds	5 cts. per lb
717	" shelled	7½ cts. per lb.
970	" oil of, (decision 3575)	free.
513	Almond paste (cosmetic)	50 per ct.
1051	Aloes, crude	free.
508	" otherwise than crude	10 per ct.
	Alpaca, hair of, unmanufactured, see Wool.	
	" " manufactured, see Woolens.	
447	Alum, patent alum, and alum substitute	60 cts. per 100 lbs.
447	Alum, in crystals or ground	60 cts. per 100 lbs.
447	Alumina, and sulphate of	60 cts. per 100 lbs.
447	Aluminous cake	60 cts. per 100 lbs.
1220	Aluminous terre alba (decision 4093)	free.
1054	Aluminium (decision 5298) unmanufactured, in slabs, sheets, &c	free.
630	" leaf in books (decision 5298)	45 per ct.
1055	Amber gum	free.
	" beads, see Beads.	
971	" oil, crude and rectified	free.
913	Ambergris	free.
972	" oil	free.
	Amelines, see Woolens.	
	American artists, see Art.	
1172	American citizens, dying abroad, personal and household effects of, not merchandise	free.
1164	" fisheries, all products of (decisions 3760–4413)	free.
	" manufactures and products, returned, see United States.	
	" vessels, construction and repairs, see Vessels.	
894	Amethysts, not set	10 per ct.
873	" jewelry	25 per ct.
448	Ammonia, anhydrous, liquified by pressure	20 per ct.
506	" acetate of	25 per ct.
449	" aqua or water of	20 per ct.
451	" carbonate of	20 per ct.
450	" muriate of, or sal-ammoniac (decision 1896)	10 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
452	Ammonia, sulphate of (decisions 1711-1896)	20 per ct.
1051	Ammoniac gum (decision 2235) crude	free.
508	" " otherwise than crude	10 per ct.
528	Amyle of oxyd (decision 1129)	$2.50 per lb.
526	Amylic alcohol, or fusel oil	10 per ct.
1202	Anatomy, preparations of, and skeletons (decision 3831)	free.
	" preparations of, imitations of, dutiable according to the material (decision 3831.)	
577	Anchors or parts of	2 cts. per lb.
	" old and broken, unfit for use, as scrap iron (decision 365.)	
	Anchovies, see Fish.	
698	Anchovy sauce and paste (decision 3492.)	35 per ct.
571	Andirons, cast iron	1¼ cts per lb.
1051	Angelica root, crude	free.
508	" " otherwise than crude	10 per ct.
592	Angles, iron or steel	1¼ cts per lb.
965	Angola weed (orchil)	free.
1134	Angora goat skins, raw, without the wool, unmanufactured	free.
	" goats, see Animals.	
1017	Aniline, arseniate of	free.
496	" colors or dyes (coal tar product)	35 per ct.
974	" oil, crude, (decision 5538)	free.
496	" paste (decision 2810)	35 per ct.
497	" residuum (decision 4076)	20 per ct.
1020	" salts or black salts	free.
919	Animal carbon, fit for fertilizing only	free.
502	" " as bone black	25 per ct.
506	" oils	25 per ct.
1070	Animals, all integuments of, not specially enumerated or provided for	free.
1246	" carcasses of, dressed for food (decision 2325)	10 per ct.
666	" live, (decision 3445)	20 per ct.
1068	" such as birds, land and water fowls	free.
1056	" brought into the United States temporarily, and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be first given in accordance with the regulations	free.
1057	" for breeding purposes, * shall be admitted upon proof thereof satisfactory to the Secretary of	

* The Court held that animals whether of superier or inferior stock, if imported for breeding purposes should be admitted free of duty (decision

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Animals.—*Continued.*	
	the Treasury, and under such regulations as he may prescribe, (decision 2548)	free.
932	" leeches	free.
926	" portions of, for glue stock	free.
1057	" teams of, including their harness and tackle and the vehicles or wagons, actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration, shall also be admitted under such regulations as the Secretary of the Treasury may prescribe, (decisions 2056-2388-2403-2439-2553-2724-2741-2822-2901-3143-3666-4136-4249-4902-5238)	free.
1051	Anime, gum, (decision 2907) crude	free.
508	" " otherwise than crude	10 per ct.
1051	Anise seed	free.
978	Anise or anise seed oil	free.
914	Annato, roncou, rocou, or orleans, and all extracts of	free.
1051	" seed	free.
	Anodynes, proprietary, see Preparations.	
521	Anodyne, Hoffman's	30 cts. per lb.
996	Anthoss or rosemary oil	free.
1015	Antimony ore, crude sulphide of (decision 5473)	free.
609	" as regulus or metal	10 per ct.
506	" tartrate of (tartar emetic)	25 per ct.
	" in other forms, see Minerals and Preparations.	
506	Antique oil	25 per ct.
1084	Antiquities, collections of, *	free.
	" copies of, for exhibition see paragraph 1242.	
1246	Ant's eggs, baked (decision 4157)	10 per ct.
577	Anvils	2 cts. per lb.
1012	Apatite, (decision 4611)	free.
1146	Apparatus, life saving, specially imported by societies	free.
889	" philosophical	35 per cent.

5551).—Young animals physically incapable at the time of their importation of reproduction, admitted free if ultimately intended for breeding purposes, whether for use by the importer or for sale (decisions 2860-5556).

* Imitation of antique armor were held not to be exempt from duty under the provision for collections of antiquity (decision 1700)—Articles of the mediaeval ages not entitled to free entry as antiquities; provision in the free list for collections of antiquity applying only to *antiques* which are the production of *ancient* times as contradistinguished from productions of the mediaeval and modern periods (decisions 2934, 3110, 3580.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Apparatus, philosophical and scientific, specially imported for societies and schools, see Societies.	
	Apparel, wearing, see Clothing and Effects.	
	Appeals from decisions of Collector, see paragraph 160.	
	Appraisements, see paragraph 133.	
1119	Apples	free.
1119	" dried	free.
716	Apple-butter, (see also paragraph 715)	35 per ct.
449	Aqua-ammonia or water of ammonia	20 per ct.
1009	Aqua fortis	free.
1051	Arabic gum, crude	free.
508	" " otherwise than crude	10 per ct.
965	Archil, or archil liquid	free.
498	" extract for dyeing (decision 5529)	10 per ct.
934	Argal or argol or crude tartar	free.
446	" partly refined, including lees crystals	4 cts. per lb.
	Argentine, see German Silver.	
	Argol, see Argal.	
629	Armenia bole, (decision 3342)	20 per cent.
	Armors, dutiable according to the material, (decisions 1700 and 2735.)	
616	Arms, rifles and muskets and other fire arms not enumerated or provided for	25 per ct.
617	" sporting breeching loading shot guns	35 per ct.
617	" pistols	35 per ct.
621	" side, swords, and sword blades	35 per ct.
513	Aromatic cachous	50 per ct.
	Arrack, see Liquors.	
1059	Arrow root	free.
683	" " flour (decision 3385)	2½ cts. per lb.
1017	Arseniate of aniline	free.
506	" of soda	25 per ct.
1014	Arsenic	free.
1016	" sulphide of, or orpiment	free.
1025	" metalic, cobalt, (decision 3168)	free.
1009	Arsenious acid	free.
	Art, works of,	
1234	painting, statuary, fountains, and other works of art, the production of American artists. * But the fact	

* American artists, works of, admitted free of duty. Artist need not reside abroad, but may make his model in this country and have it cut in marble or cast in bronze abroad. Both bronze and marble statues are the works of the artists who modelled the original clay, whether they helped to cast or cut them or not (decision 3942.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Art, works of—*Continued.*	
	of such production must be verified by the certificate of a consul or minister of the United States indorsed upon the written declaration of the artist, (decision 4748)	free.
1234	paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions, or to any State, or to any municipal corporation, or religious corporation or society	free.
	paintings, statuary and photographic pictures imported for temporary exhibition (see paragraph 1241.)	
	works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra cotta, Parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, imported in good faith for permanent exhibition, (see paragraph 1242)	free.
	articles for the erection of a public monument, (see paragraph 1242).	
	works of art specially imported for societies or schools, see Societies.	
884	paintings in oil or water colors * (not specially imported as above)	30 per ct.
	frames for, dutiable according to the material.	
884	statuary † (not specially imported as above) *other than of alabaster and spar*	30 per ct.

* Paintings, within the meaning of the law, must be an object of taste, recognized as a painting in the usual acceptation of the term: and not paintings on glass, porcelain, or similar materials, or on plates, goblets or any other utensil, or capable of being converted into breastpins, ear-drops, or other ornaments to be worn on the person.—(Circular of April 15, 1857, and decision 618.) Paintings embrace those on ivory (decision 2037); on canvas for wall panels (decision 2679); on silk (decisions 2760–5475); on leather (decision 3037); on glass (decision 3142); and on china (decision 4814), provided the same attain to the rank of works of art, and produced by the individual skill and invention or design of an *artist*. But if only products or manufacture, or mere handicraft, and bearing the stamp of the *artisan* simply, cannot be classed as paintings, but dutiable according to material of which composed, (decision 3142.) Enameled portraits on copper plates and crayon portraits as paintings (decisions 5236–3825.)

† The character of the material of which statuary is made is immaterial if it be the production of a professional sculptor (decisions 3029–3968–4266–2019–2163.) The term statuary must be confined to figures in full relief, insulated in every part (decision 2706.)—Also restricted to representation of man or animals and are not applicable to representations of inanimate objects. A

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Art, works of—*Continued.*	
808	statuary and ornaments of alabaster and spar (not specially imported as above)	10 per ct.
	The term Statuary shall be understood to include professional productions of a statuary or of a sculptor only.	
	Artificial feathers and flowers, see Feathers.	
	Artists' colors in tubes, see Paints.	
1013	Asbestos, unmanufactured	free.
454	" manufactured	25 per ct.
454	" millboard, paper, and packing (decisions 3438–3756–3876)	25 per ct.
918	Ash, bone, for manufacture of phosphates and fertilizers	free.
487	" pearl	1½ ct. per lb.
1008	Ashes, beet root	free.
1246	" lead, not 50 per ct. of lead, (decision 556)	10 per ct.
602	" " over 50 per ct. of lead, as lead ore (decision 3649)	1½ ct. per lb.
1008	" wood, and lye of	free.
629	" zinc (decision 4990)	20 per ct
1058	Asphaltum, crude (decisions 4753–4867)	free.
975	Aspic or spike lavender oil	free.
935	Assafoetida	free.
875	Asses skins, dressed and finished	20 per ct.
1134	" " raw or unmanufactured	free.
507	Asthma cigarettes (decision 1646)	25 per ct.
630	Augers, steel	45 per ct.
1051	Australian gum, crude	free.
508	" " otherwise than crude	10 per ct.
1016	Auripigmentum or orpiment	free.
629	Auxiliary, Indian, as zinc dust (decision 3428)	20 per ct.
630	Awls, steel	45 per ct.
630	Axes, steel	45 per ct.
580	Axles, parts thereof, axle bars, axle blanks, or forgings for axles, iron or steel, without reference to the stage or state of manufacture	2½ cts. per lb.
1135	Ayrstones, as whetstones	free.
1180	" for polishing	free.
1246	Azo benzole, dye colors (decision 5593)	20 per ct.

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marble cross is not statuary (decision 4240.) Importations of statuary must be accompanied by the artist's oath and consul's certificate (decicision 5155.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.

B.

668	Bacon and hams	2 cts. per lb.
838	Bagatelle or billiard balls, ivory or bone	50 per ct.
	Baggage, see Effects.	
	Bagging, see Flax, manufactures of.	
1169	" waste, for paper stock	free.
	Bags, American or foreign, returned, see United States.	
750	" game, leather and flax, (decision 4829)	40 per ct.
	" embroidered with wool (decision 3409), as manufactures of worsted, see Woolens.	
	" gunny, see Gunny.	
	" hemp, flax or jute, see Flax, manufactures of.	
797	" silk	50 per ct.
	" other, dutiable according to the material.	
1115	Bait, fish for	free.
790	Baize, printed, colored or otherwise, (decision 3279)—	15 cts. per sq. yd. and 30 per ct.
	Ballast, if of a mercantile value, dutiable according to the material (decisions 374-2664-3415-3572.)	
839	Balls, agate (decision 3264)	35 per ct.
838	" bagatelle and billiard, ivory or bone	50 per ct.
839	" india rubber, if toys*	35 per ct.
868	" " not toys	25 per ct.
839	" glass for Christmas trees (decision 2147)	35 per ct.
839	" " or marbles (decision 3821)	35 per ct.
557	" " other than toys	45 per ct.
	" tennis and racket, part wool (decision 5382) as manufactures of wool, see Woolens.	
868	" tennis, wholly of india rubber (decision 5442)	25 per ct.
839	" if toys	35 per ct.
915	Balm of Gilead	free.
777	Balmorals, wholly or in part of wool, worsted or animal hair—	
	valued not over 30 cts. per lb	10 cts per lb. & 35 per ct.
	valued over 30 cts. and not over 40 cts. per lb.	12 cts. per lb. & 35 per ct.
	valued over 40 cts. and not over 60 cts. per lb.	18 cts. per lb. & 35 per ct.
	valued over 60 cts. and not over 80 cts. per lb.	24 cts. per lb. & 35 per ct.
	valued over 80 cts. per lb	35 cts. per lb. & 40 per ct.

*India rubber balls solid from ½ inch to 2½ inches in diameter should be classed as toys, and sizes larger at 25 per cent. (decision 688.) If hollow, 7 inches, and under in diameter as toys, (decision 2880.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
780	Balmoral skirts and skirting, and goods of similar description, or used for like purposes, wholly or in part of wool, worsted, or animal hair, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods	40 cts. per lb. and 35 per ct.
1051	Balsams, crude	free.
508	" otherwise than crude	10 per ct.
513	" if cosmetics	50 per ct.
1062	Bamboo, unmanufactured	free.
647	" manufactured	35 per ct.
765	" cloth	35 per ct.
	" reeds, see Umbrellas and Canes.	
1119	Bananas	free.
1051	Barbary gum, crude	free.
508	" " otherwise than crude	10 per ct.
	Barege, dutiable according to the material.	
955	Barilla, as kelp	free.
912	Bark, aconite	free.
	" cork, see Corkwood.	
936	Barks, cinchona, or other, used in the manufacture of quinia	free.
435	" extract of, used for tanning, not otherwise provided for	20 per ct.
498	" " " for dyeing (decision 5529)	10 per ct.
1104	" for dyeing or tanning	free.
1051	" other, crude	free.
508	" otherwise than crude	10 per ct.
674	Barley, 48 lbs. to bush. (paragraph 148)	15 cts. per bush.
	no allowance for blowing (decision 3400.)	
1051	" caustic	free.
675	" pearled, patent or hulled	½ ct. per lb.
676	" malt, bushel of 34 lbs.	20 cts. per bush.
889	Barometers (decision 1606)	35 per ct.
645	Barrels and casks, empty	20 per ct.
	" " returned, see United States.	
	Bars, iron or steel, for construction of vessels, see Vessels.	
508	Barwood, ground, (decision 3577)	10 per ct.
1051	" in sticks, (dyewood)	free.
506	Baryta, acetate of	25 per ct.
1018	" carbonate, or witherite	free.
506	" chlorate of (decision 2117)	25 per ct.
	" crude (decision 3378,) see Minerals.	
456	" sulphate of, or barytes, manufactured	¼ ct. per lb.
455	" " " " unmanufactured	10 per ct.
	" other preparations of, see Preparations.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
809	Baskets, grass, osier, palm leaf, whalebone, willow or straw	30 per ct.
797	" willow and silk, or silk chief value (decision 5514)	50 per ct.
	" straw, lined with worsted (decision 3419) as manufactures of worsted, see Woolens. *	
885	" materials, of osier or willow, prepared for use	25 per ct.
883	Bassoons, and parts of (decision 4453)	25 per ct.
1246	Bass, cut into uniform lengths (decision 2780)	10 per ct.
1246	" manufactured (decision 2780)	20 per ct.
	" reliefs, not statuary, † but dutiable according to the material.	
1051	Basswood bark (decision 1574) crude	free.
508	" " otherwise than crude	10 per ct.
	" lumber, see Wood.	
544	Bath brick	20 per ct.
647	Battledores, of wood and leather (decision 2842)	35 per ct.
1019	Bauxite	free.
630	Bayonets	45 per ct.
440	Bay rum, essence or oil, or oil of bay leaves, essential	$2.50 per lb.
729	Bay rum or bay water, whether distilled or compounded of first proof	$1 per gall. and in proportion for any greater strength than first proof.
1007	Bay or myrtle wax, (vegetable wax,)	free.
1051	Bdellium, gum, crude	free.
508	" " otherwise than crude	10 per ct.
1055	Beads, amber	free.
1055	" " string for necklaces (decision 3389)	free.
878	" " in crosses, part metal, if jewelry	25 per ct.
810	" of all kinds except amber	50 per ct.
894	" of precious stones, strung as beads	10 per ct.
810	Bead ornaments of all kinds, except amber ‡	50 per ct.
878	" jewelry (decisions 5161-5246)	25 per ct.
630	Beam knives	45 per ct.

* Willow baskets, with *cheap* worsted ornaments attached entitled to entry as baskets at 30 per ct., (decision 5059.)

† Bass-reliefs cannot be classified as "statuary," that term being confined in its application to figures in full relief, insulated in every part, which are the works of professional sculptors, (decisions 2706-2568-517-372.)

‡ Jet beads, dutiable as beads at 50 per ct. and not as manufactures of jet. (Decision 2816.) Pieces of glass or paste not set, in round and oval shapes with holes perforated through them, rendering them capable of being strung as beads or other articles of personal ornament dutiable at 50 per ct., (decisions 2645-2877-2534-3135-2892-2994.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
592	Beams and deck and bulb beams, iron or steel	1¼ ct. per lb.
	" other, dutiable according to the material.	
1051	Beans, not edible and crude	free.
508	" " " otherwise than crude	10 per ct.
879	" for seed, not medicinal, as garden seed	20 per ct.
700	" " food	10 per ct.
431	" castor, or seed (50 lbs. to bush.)	50 cts. per bushel.
718	" ground or peanuts	1 ct. per lb.
718	" " " " shelled	1½ ct. per lb.
506	" " " " oil of (decision 3318)	25 per ct.
1223	" tonqua or tonka or tonquin	free.
864	Bear skins as fur skins (decision 3351) dressed	20 per ct.
849	" " made up into robes (decision 3351)	30 per ct.
1065	Bed feathers and downs	free.
630	" screws, metal	45 per ct.
	Bedsides, see Carpets.	
	Bed tickings, cotton, as cotton cloth.	
1246	Beds, feather	20 per ct.
1159	Beds or mattresses, moss, seaweeds and all other vegetable substances used for	free.
857	Beds, curled hair for, except hog's hair	25 per ct.
1132	" curled hog's hair for, not fit for bristles	free.
667	Beef	1 ct. per lb.
	Beer, see Liquors and Ginger Beer.	
531	" coloring (decision 3732)	50 per ct.
1057	Bees for breeding purposes (decision 3340)	free.
666	" other	20 per ct.
417	Beeswax	20 per ct.
	Beet juice and beet sugar, (decision 5066) see Sugars.	
1008	" root ashes	free.
879	" seed (decision 1791)	20 per ct.
1193	" sugar, seed of	free.
700	Beets, as vegetables	10 per ct.
1051	Belladonna, root and leaf, crude	free.
508	" " " otherwise than crude	10 per ct.
1066	Bell metal, broken and fit only to be remanufactured	free.
1066	Bells, broken and fit only to be remanufactured	free.
630	" church (decision 2532)	45 per ct.
839	" if toys (decisions 3382–2983–2873)	35 per ct.
	" frames for, dutiable according to the material (decision 2532.)	
630	" other, of any metal	45 per ct.
782	Beltings, wholly or in part of wool, worsted or animal hair	30 cts. per lb. and 50 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
793	Belts, or felts, endless, for paper or printing machines, (decision 4612)	20 cts. per lb. and 30 per ct.
867	" " " " if India rubber and cotton, no part wool, (decision 3212)	30 per ct.
738	" cotton	35 per ct.
877	" leather	30 per ct.
	" mixed materials, see note page 174.	
797	" silk	50 per ct.
780	" wholly or in part of wool, worsted, or animal hair.—	40 cts. per lb. & 35 per ct.
	Belt stuffing as varnish (decision 3654.)	
997	Bene oil	free.
1051	Benjamin gum, crude	free.
508	" " otherwise than crude	10 per ct.
495	Benzine and benzole, (coal-tar product)	20 per ct.
	" rubbers (decision 2987) as manf. of wool, see Woolens.	
506	Benzoates, (also see paragraph 497)	25 per ct.
1009	Benzoic acid	free.
1051	Benzoin, gum, crude	free.
508	" " otherwise than crude	10 per ct.
345	Benzole nitro or oil of mirbane (see also paragraph 497)	10 cts. per lb.
976	Bergamot oil	free.
893	Berlin blue	20 per ct.
1119	Berries, as fruit, (decision 3162)	free.
1051	" not edible, crude	free.
508	" " " otherwise than crude, (decision 3898)	10 per ct.
	Bessemer metal, see Steel.	
	Beverages, see Liquors.	
506	" effervescent preparations, (decisions 4968, 5528)	25 per ct.
1246	Bezoar stones	10 per ct.
487	Bicarbonate of soda	1½ ct. per lb.
507	" of potash, medicinal, (decision 4117)	25 per ct.
464	Bichromate of potash	3 cts. per lb.
630	Bick irons	45 per ct.
826	Bicycles, (decision 3283)	35 per ct.
838	Billiard and bagatelle balls, ivory or bone, (decision 4119)	50 per ct.
461	" chalk	20 per ct.
738	Binding, cotton	35 per ct.
877	" leather	30 per ct.
750	" linen	40 per ct.
	" mixed materials, see note page 174.	
797	" silk	50 per ct.
782	" wholly or in part of wool, worsted, or animal hair.	30 cts. per lb. and 50 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
630	Bird cages, brass or other metal*	45 per ct.
1068	Birds, land and water fowls	free.
843	" dressed and finished, for millinery ornaments, (decision 4290)	50 per ct.
843	" temporarily stuffed for millinery ornaments, (decision 1454)	25 per ct.
1067	" stuffed, (decision 1454)	free.
875	" skins, tanned and dressed, (decision 695)	20 per ct.
1246	Biscuits	20 per ct.
1069	Bismuth	free.
506	" salts of	25 per ct.
540	Bisque ware, plain white	55 per ct.
539	" " decorated	60 per ct.
829	Bits, saddlery	35 per ct.
630	" other, steel	45 per ct.
1051	Bitter apple, (colocynth,) crude	free.
508	" " otherwise than crude	10 per ct.
	Bitters, see Preparations and Liquors.	
1058	Bitumen, crude	free.
1058	" de India, (decision 4758)	free.
1246	Bituminous substances, not specified, crude	10 per ct.
502	Black, bone and ivory drop	25 per ct.
893	" Frankfort	20 per ct.
501	" lamp	25 per ct.
1179	" lead or plumbago (decision 491)	free.
1179	" lead dust, (decision 491)	free.
509	" " powder, (decision 491)	10 per ct.
1246	" paste, (decision 3632)	20 per ct.
1020	" salts, or aniline salts	free.
1020	" tares	free.
811	Blacking of all kinds	25 per ct.
579	Blacksmith's hammers and sledges, iron or steel	2½ cts. per lb.
812	Bladders, manufactures of	25 per ct.
1070	" crude, and all integuments of animals not specially enumerated or provided for	free.
1246	" not crude, manufactured in part, (decision 152)	20 per ct.
930	" fish, or fish sounds	free.
611	Blades for table knives, (decision 1795)	35 per ct.
630	" " pocket knives, (decision 1363)	45 per ct.
621	" " swords	35 per ct.

* Musical bird cages, being cages containing figures of singing birds inside, which, being attached by a mechanical contrivance to musical boxes, go through certain evolutions during the performance of the music, *not* classed as musical instruments, but dutiable according to the materials of which composed, (decision 3255.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
501	Blanc fixe	25 per ct.
	Blanketing, woolen, in the piece, (decision 4271,) as manufactures of wool, see Woolens.	
	" machine, see Belts, endless, (decision 625,)	
777½	Blankets, composed wholly or in part of wool, worsted or animal hair—	
	valued not over 30 cts. per lb	10 cts. per lb. & 35 per ct.
	over 30 cts. and not over 40 cts. per lb.	12 cts. per lb. & 35 per ct.
	over 40 cts. and not over 60 cts per lb.	18 cts. per lb. & 35 per ct.
	over 60 cts. and not over 80 cts. per lb.	24 cts. per lb. & 35 per ct.
	over 80 cts. per lb	35 cts. per lb. & 40 per ct.
	Blankets, printers', as belts, endless, (decision 4612.)	
	" gentionella, as manufactures of wool, (decision Oct. 28, 1857,) see Woolens.	
798	Blank forms, printed matter, (decision 3941)	25 per ct.
	Blanks, file, see Files.	
748	Blay linens	35 per ct.
1033	Bleaching powder or chloride of lime	free.
636	Blocks, last, wagon, oar, gun, headings and all like blocks or sticks, rough, hewed or sawed only, (decision 3593)	20 per ct.
647	same when finished	35 per ct.
	" die or blanks, see Steel.	
648	" pipe and match, (decisions 3411-5307)	20 per ct.
948	Blood, dragon's	free.
916	" dried	free.
	Blooms, see Iron and Steel.	
893	Blue, Berlin, Chinese and fig	20 per ct.
	" galls, as nutgalls.	
507	" mass	25 per ct.
1246	" pulp (decision 4089)	20 per ct.
501	" Prussian	25 per ct.
466	" vitriol or sulphate of copper	3 cts. per lb.
893	" wash	20 per cent.
	Boards, see lumber under title Wood.	
1146	Boats, life, imported by societies	free.
739	Bobbinet, cotton	40 per ct.
	Bobbin wire, see Wire.	
790	Bockings, printed, colored, or otherwise	15 cts. per sq. yd. & 30 per ct.
813	Bodkins, ivory, bone or horn (decision 4703)	30 per ct.
630	" iron, steel or other metal (decision 4703)	45 per ct.
557	Bohemian glassware	45 per cent.
	Boiler iron, tubes, flues, or stays, see Iron and Steel.	
630	" bottoms, tin molded into shape (decision 2329)	45 per ct.
629	Bole, armenia (decision 3342)	20 per cent.
1071	Bologna sausages (decision 5472)	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
578	Bolt blanks, iron or steel	2½ cts. per lb.
1072	Bolting cloths	free
	Bolt rope, as cordage.	
578	Bolts, iron, or steel, with or without threads or nuts, or bolt blanks	2½ cts. per lb.
630	" for doors, &c. brass, iron or other metal	45 per ct.
	" for construction and repair of vessels, see Vessels.	
1197	" handle	free.
1196	" shingle, heading, and stave	free.
804	Bonbonnieres (decision 4268)	35 per ct.
813	Bone, all manufactures of, not specially enumerated or provided for	30 per ct.
810	" beads	50 per ct.
502	" black, the pigment known as, and ivory drop black and bone char, (decision 1879)	25 per ct.
1101	" cuttle fish	free.
838	" dice, draughts, chessmen, chess balls and billiard and bagatelle balls	50 per ct.
918	" dust, and bone ash for manufacture of phosphate and fertilizers	free.
	" whale, see Whalebone.	
917	Bones, crude, not manufactured, burned, calcined, ground, or steamed	free.
883	" or castenets (decision 2510)	25 per ct.
	Bonnets, see Hats.	
1246	Bookbinders' agates (decision 3800)	20 per ct.
738	" cloth (decision 3834)	35 per ct.
798	Books * and pamphlets, and all printed matter, illustrated or not, bound or unbound, not otherwise specially enumerated or provided for	25 per ct.

* "Books exported and bound abroad are liable to duty on their full value on their return. The assessment of duty cannot be restricted to the value of the binding done abroad," (decision 666.)

"Books and tracts imported for distribution are subject to duty."—(Decision of May 14, 1863.)

"A distinction is made between books imported in good faith to be *used* by Sunday Schools, and books imported for distribution among the scholars thereof. In the one case, the books remain the property of the schools; in the other, they become the property of the scholars."—(Decision 38.)

The importation of books, copyrighted in the United States, without the consent of the owner of the copyright is prohibited—when such reprints are imported collectors are to detain them without entry and notify the owners of such copyrights, provided they have filed their certificates of ownership. (Decisions 5342 and 5416.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1073	Books bound or unbound, which shall have been printed and manufactured more than twenty years at the date of importation (decisions 3716-4006)	free.
	" specially imported for use of United States, see United States.	
	" specially imported for schools and societies, see Societies.	
	" for State libraries (Regulations of 1857, page 598)	free.
1076	" professional, of persons arriving in the United States (decision 1988)	free.
	" as personal effect, see Effects.	
	" pocket, see Card Cases.	
802	" scrap, paper chief value (decision 2109)	15 per ct.
877	" scrap, leather chief value (decision 2109)	30 per ct.
780	Boots and shoes, arctic, wool and India rubber (decision 1536)	40 cts. per lb. and 35 per ct.
869	" " india rubber, including those having slight mixture of wool (decision 1536)	25 per ct.
877	" " leather	30 per cent.
797	" " silk or silk chief value, no part wool, worsted, or animal hair	50 per ct.
780	" " wholly or part of wool, worsted or animal hair, (no allowance for weight of other component material) (decisions 3005-3023-3393)as woolen clothing	40 cts. per lb. and 35 per ct
	Boot web and webbing, see Webbing.	
458	Boracic acid, pure	5 cts. per lb.
458	" " commerial	4 cts. per lb.
458	Borate of lime	3 cts. per lb.
458	Borax, crude	3 cts. per lb.
457	" refined	5 cts. per lb.
1103	Bort or diamond dust	free.
1208	Botany, specimens of, for cabinets or as objects of taste or science and not for sale	free.
	" models or imitation of, dutiable according to the material (decision 1767.)	
547	Bottles, green and colored glass bottles, vials, demijohns and carboys, (covered or uncovered,) pickle or preserve jars, plain, moulded or pressed, not cut, engraved, or painted, and not specially enumerated or provided for, if empty	1 ct. per lb.
	If filled, and not otherwise provided for, in addition to the duty on the contents	30 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
		Bottles, &c.—*Continued.*	
548	"	and vials of flint and lime glass, plain, moulded or pressed, not specially enumerated or provided for, if empty	40 per ct.
		if filled, and not otherwise provided for, shall pay in addition to the duty on the contents	40 per ct.
550	"	all glass bottles and decanters, and other like vessels of glass, shall, if filled, pay the same rates of duty in addition to any duty chargeable on the contents, as if not filled, except as otherwise specially provided for.	
549	"	cut, engraved, painted or silvered, empty	45 per ct.
		if filled in addition to the contents	45 per ct.
557	"	with metal faucet and glass siphon, (decision 4985)	45 per ct.
	"	earthenware, China or porcelain, see Earthenware.	
	"	of American manufacture exported filled and returned empty, see United States.	
724	"	containing *sparkling* wines, brandy and other spirituous liquors, (decision 4478)	3 cts. each.
	"	if fancy bottles other than usual coverings, duitable according to the material, (decision 3589.)	
	"	containing malt liquors do not pay 3 cts. each, but as bottles provided for above, (decision 4190.)	
722 } 731 }	"	containing *still* wines and *ginger* ale or *ginger* beer, no separate duty on the bottles.	
		Bougies (surgical instruments,) dutiable according to the material.	
815		Bouillons or cannetille, metal threads, file or gespinst, (decision 5642)	25 per ct.
645		Box (sugar) shooks	30 per ct.
1064		Box shooks exported and returned as boxes	free.
647		Boxes, cheese, materials for hoops and bodies, (decision 2307)	35 per ct.
804	"	fancy,* all (decisions 2864–2967)	35 per ct.
871	"	japanned	40 per ct.
624	"	gilt	35 per ct.
886	"	papier mache, (decision 2864)	30 per ct.
630	"	metal	45 per ct.
883	"	musical, (decision 5195) see mus. insts	25 per ct.
645	"	packing and packing box shooks, wood, (decision 3817)	30 per ct.
804	"	paper	35 per ct.

* All fancy boxes made of materials, the manufactures of which are specified in the tariff, should be classified under the special provisions for manufactures of those materials (decision 2864.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
624	Boxes, plated	35 per ct.
844	" shell (decisions 5002-5349)	35 per ct.
647	" of rose, satin or other woods, not packing	35 per ct.
797	" silk and artificial flowers, silk chief value, (decision 5349)	50 per ct.
	" returned, empty, see United States.	
1233	Box wood, unmanufactured	free.
647	" " manufactures of	35 per ct.
630	Braces and bits, iron or steel	45 per ct.
	Braces as suspenders, which see.	
873	Bracelets, jewelry	25 per ct.
856	" human hair, or hair chief value	35 per ct.
571	Brackets, iron, cast	1¼ ct. per lb.
630	" brass or other metal, except cast iron	45 per ct.
647	" wood	35 per ct.
	Brads, see Tacks.	
738	Braids, cotton	35 per ct.
856	" human hair, or hair chief value	35 per ct.
	" for hats, bonnets and hoods, see Hats.	
750	" linen	40 per ct.
	" mixed materials, see note on page 174.	
797	" silk	50 per ct.
782	" wholly or in part of wool, worsted, or animal hair.—	30 cts. per lb. and 50 per ct.
1246	Bran and mill feed, (decision 4235.)	20 per ct.
	Brandy, see Liquors.	
531	" coloring	50 per ct.
630	Brass, articles, manufactures or wares, not specially enumerated or provided for, composed wholly or in part of brass, whether partly or wholly manufactured	45 per ct.
601	" in bars or pigs	1½ cts. per lb.
630	" buttons	45 per ct.
601	" clippings	1½ cts. per lb.
873	" or mock jewelry, (decision 5161)	25 per ct.
601	" old	1½ cts. per lb.
839	" toys	35 per ct.
613	" types, (decision 1911)	25 per ct.
905	" fixtures for umbrellas	40 per ct.
513	Braunscheid oil, (decision 3528)	50 per ct.
1161	Brazil, or cream nuts	free.
937	" paste	free.
1080	" pebbles, for spectacles, rough	free.
557	" pebbles, prepared for spectacles	45 per ct.
	" wood, see Wood.	
600	Brazier's copper	35 per ct.
1078	Breccia, in blocks or slabs	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
501	Bremen blue, (decision 1705)	25 per ct.
	Brewers compound, (decision 3484) as varnish.	
544	Bricks and fire brick not specially enumerated & provided for	20 per ct.
544	" bath	20 per ct.
829	Bridles and bits, (saddlery.)	35 per ct.
	Brilliants, cotton, as cotton cloth, (decision 246.)	
1079	Brime	free.
	Brimstone, as sulphur, which see.	
	Brislings, as herrings, (decision 4805,) see Fish.	
816	Bristles	15 cts. per lb.
802	Bristol boards	15 per ct.
1246	Bristol stones	10 per ct.
1173	Britannia metal, old and fit only to be remanufactured	free.
624	" ware	35 per ct.
434	British gum or burnt starch	1 ct. per lb.
509	" lustre, (decision 421)	10 per ct.
	Broché shawls, see Shawls.	
610	Brocade, as bronze powder, (decision 5530)	15 per ct.
1021	Bromine	free.
	Bronze casts, specially imported for schools and societies, see Societies.	
630	" all manufactures of	45 per ct.
612	" metal, or Dutch metal, in leaf	10 per ct.
629	" metal unmanufactured, (decision 1548)	20 per ct.
610	" powder, (decision 5530)	15 per ct.
	Bronzes, if works of art, see Art.	
873	Brooches, if jewelry	25 per ct.
817	Brooms of all kinds	25 per ct.
496	Brown crystals, (decision 1035)	35 per ct.
851	" grease, (decision 1953)	10 per ct.
	" Hollands linen, see Flax, manufactures of.	
501	" Spanish	25 per ct.
818	Brushes of all kinds, (decision 5519)	30 per ct.
839	" toy, (decision 569)	35 per ct.
	Bruyere, cotton for manufacture of artificial flowers, (decision 5471,) see Feathers.	
1051	Buchu leaves, crude	free.
508	" " otherwise than crude	10 per ct.
630	Buckles, gold, silver or other metal	45 per ct.
873	" if jewelry	25 per ct.
	Buckrams, (decision 3096,) as cotton cloth	
1246	Buckwheat, 42 lbs. to bushel, (paragraph 148,) (decision 4984)	10 per ct.
1246	" flour	20 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1051	Buds, crude	free.
508	" otherwise than crude	10 per ct.
864	Buffalo skins, as fur skins, dressed (decision 3351),	20 per ct.
849	" " made up into robes, (decision 3351)	30 per ct.
883	Bugles, musical instruments, (decision 5217)	25 per ct.
810	" or beads	50 per ct.
592	Building forms and other structural shapes, iron or steel	1¼ cts. per lb.
	" stone, see Stones.	
819	Bulbs and bulbous roots, not medicinal and not specially enumerated or provided for	20 per ct.
1051	" if medicinal and crude	free.
508	" " " otherwise than crude	10 per ct.
630	Bullets	45 per ct.
1081	Bullion, gold and silver	free.
747	Bulrushes	$15 per ton.
	Bunion plasters, (decision 357,) as manufactures of wool see Woolens.	
778	Bunting	10 cts. per sq. yd. and 35 per ct.
1082	Burgundy pitch	free.
	Burlaps, see Flax, manufactures of.	
434	Burnt starch	1 ct. per lb.
1083	Burr stone, in blocks, rough or unmanufactured, and not bound up in mill stones	free.
820	" " manufactured or bound up into mill stones, (decision 4714)	20 per ct.
	Busts, see Art.	
611	Butcher's knives and steels, (decisions 199–1626–5413)	35 per ct.
671	Butter and substitutes therefor	4 cts. per lb.
716	" apple (see also paragraph 715)	35 per ct.
1246	" cocoa, (decision 2506)	20 per ct.
549	Button centres, colored glass, (decision 3458)	45 per ct.
796	" lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for buttons exclusively, (decisions 3084–4394.)	10 per ct.
821	Buttons and button moulds not specially enumerated or provided for—not including brass, gilt or silk buttons, (decisions 3693–4316)	25 per ct.
821	" bone, horn, ivory, or vegetable ivory, (decision 4346)	25 per ct.
630	" brass	45 per ct.
821	" china	25 per ct.
873	" collar, cuff or sleeve, mock or real jewelry, (decision 5315)	25 per ct.
624	" gilt	35 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
821	Buttons, gutta percha	25 per ct.
821	" and button rims, glass, (decision 5511)	25 per ct.
797	" silk	50 per ct.
821	" steel or iron	25 per ct.
821	" pearl or shell	25 per ct.
821	" wood	25 per ct.
782	" or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand or braided by machinery, wholly or in part of wool, worsted or animal hair	30 cts. per lb. and 50 per ct.
578	Butts and hinges, iron or steel	2½ cts. per lb.
746	" jute	$5 per ton.

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1084	Cabinets of coins, medals and all other collections of antiquities (see foot note to antiquities)	free.
1208	Cabinets, specimens of natural history botany and mineralogy, when imported for cabinets, or as objects of taste or science, and not for sale	free.
	Cabinet ware and wood, see Furniture and Wood.	
630	Cable cores, telegraph, gutta percha and copper (decision 3008)	45 per ct.
	Cables, see Cordage and Iron Chains.	
	Cacoa, see Cocoa.	
513	Cachous aromatic	50 per ct.
1022	Cadmium	free.
1163	Cake, oil	free.
489	" niter, crude or refined	20 per ct.
1246	Cakes and crackers	20 per ct.
1246	" yeast	20 per ct.
977	Cajeput oil	free.
1023	Calamine	free.
1051	Calamus root, peeled (decision 1279) crude	free.
508	" " otherwise than crude	10 per ct.
475	Calcined magnesia	10 cts. per lb.
1132	Calf's hair, cleaned or uncleaned, and unmanufactured	free.
	" " goods, see Woolens.	
1203	Calfskin, dried, salted or pickled	free.
875	" tanned or tanned and dressed	20 per ct.
936	Calisaya bark	free.
507	Calomel	25 per ct.
	Cambrics, as cotton cloth.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1132	Camel's hair, raw or unmanufactured	free.
	" " goods, see Woolens.	
1132	" " noils (decision 2447)	free.
861	" " pencils	30 per ct.
1246	Cameos, rough	10 per ct.
1246	" other than rough	20 per ct.
430	Camphor, refined	5 cts. per lb.
938	" crude	free.
1175	Canary seed	free.
965	" weed as orchil	free.
	Candelabras (decision 3347) as chandeliers.	
1051	Candle nuts (decision 1958)	free.
1246	" residuum (decision 5091)	20 per ct.
822	Candles and tapers of all kinds	20 per ct.
630	" carbon, brass, charcoal and chalk (decision 4815)	45 per ct.
630	Candlesticks, brass, gold, silver or other metal	45 per ct.
624	" plated or gilt	35 per ct.
540	" china or earthenware, plain	55 per ct.
539	" " " decorated	60 per ct.
	Candy, see Confectionery.	
1051	Canella alba bark, crude	free.
508	" " " otherwise than crude	10 per ct.
1227	Canes and sticks for walking, in the rough, or no further manufactured than cut into suitable lengths (decision 4345)	free.
823	" " " for walking, finished	35 per ct.
823	" " " " unfinished (decision 4505)	20 per ct.
890	" containing pipes (decision 3692)	70 per ct.
1081	" bamboo reeds not further manufactured than cut into suitable lengths for walking sticks or canes	free.
	Canned goods, see Prepared Meats, &c.	
815	Cannetille or bullions, metal threads, file or gespinst (decision 5642)	25 per ct.
	Cans containing fish free of duty, see foot note to Fish.—	
	" made of imported material entitled to drawback, see paragraph 388.	
	" tin, exported and returned, see United States.	
1051	Cantharides (Spanish flies) crude	free.
508	" otherwise than crude	10 per cent.
	Canton flannels as cotton cloth (decision 3422.)	
797	" crapes, silk	50 per ct.
	Canvas, see Flax, manfs. of.	
	Caoutchouc, see India Rubber.	
1051	Cape gum, crude	free.
508	" " otherwise than crude	10 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
698	Capers, (pickles)	35 per ct.
888	Caps, percussion-(decisions 3846-5478)	40 per ct.
	Caps, as Hats.	
	Capsules, see Preparations.	
1051	Caraway seed, crude	free.
508	" " otherwise than crude	10 per ct.
978	" oil	free.
616	Carbines as fire arms	25 per ct.
1009	Carbolic acid (decision 2587)	free.
1246	" " sheep wash (decision 2426)	20 per ct.
919	Carbon, animal, fit for fertilizing only	free.
502	" " as bone black	25 per ct.
	" candles, see Candles.	
497	" gas retort (decision 5050)	20 per ct.
451	Carbonate of ammonia	20 per ct.
1018	" " baryta or witherite	free.
474	" " magnesia (medicinal)	5 cts. per lb.
1035	" " magnesia, native mineral or magnesite	free.
477	" " potash, crude or fused (decision 5096)	20 per ct.
506	" " soda	25 per ct.
1046	" " strontia, mineral	free.
	Carboys, see Bottles.	
	" returned, see United States.	
894	Carbuncles, not set	10 per ct.
1246	Carcasses, dressed for food (decision 2325)	20 per ct.
1051	Cardamon seed, crude	free.
508	" " otherwise than crude	10 per ct.
824	Card cases, pocket books, shell boxes, and all similar articles of whatever material composed, and by whatever name known, not specially enumerated or provided for	35 per ct.
797	if silk and artificial flowers, silk chief value (decision 5349)	50 per ct.
825	" clothing	25 cts. per sq. ft.
	" " when manufactured from tempered steel wire	45 cts. per sq. ft.
630	Carding machinery (decision 1136)	45 per ct.
802	Card board screens (decision 5569)	15 per ct.
802	Cards, blank	15 per ct.
798	" business, printed (decision 3941)	25 per ct.
892	" playing	100 per ct.
892	" " partially manf'd (decision 3270)	100 per ct.
798	" picture and printed (decision 4719)	25 per ct.
802	" visiting, blank	15 per ct.
798	" " printed	25 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
506	Carlsbaden salts (decision 2817)	25 per ct.
501	Carmine, lake (decision 4323)	25 per ct.
	Carnelian, see Cornelian.	
	Carpeting, slipper, see Woolens.	
	Carpets, carpeting, mats and rugs, viz:	
789	Angola (decision 1463) as two ply ingrain	8 cts. per sq. yd. and 30 per ct.
783	Aubusson and Axminister	45 cts per sq. yd. and 30 per ct.
785	Brussels	30 cts. per sq. yd. and 30 per ct.
787	" tapestry, printed on the warp or otherwise	20 cts. per sq. yd. and 30 per ct.
783	chenille	45 cts. per sq. yd. and 30 per ct.
836	cork (decision 1436)	25 per ct.
792	cotton (decision 3390)	40 per ct.
792	felt (decision 1011)	40 per ct.
792	flax	40 per ct.
791	hemp or jute	6 cts. per sq. yd.
	moquette (decision 2638) as Axminister.	
784	Saxony, Wilton and Tournay velvet	45 cts. per sq. yd. & 30 per ct.
789	two-ply ingrain	8 cts. per sq. yd. and 30 per ct.
788	treble ingrain and three-ply	12 cts. per sq. yd. & 30 per ct.
786	velvet, patent and tapestry, printed on the warp or otherwise	25 cts. per sq. yd. and 30 per ct.
784	Velvet Tournay	45 cts. per sq. yd. and 30 per ct.
788	Venetian, worsted chain	12 cts. per sq. yd. and 30 per ct.
789	" yarn	8 cts. per sq. yd. and 30 per ct.
784	Wilton	45 cts. per sq. yd. and 30 per ct.
792	of wool, flax or cotton, or parts of either, or other material, not otherwise specified	40 per ct.
783	woven whole for rooms	45 cts. per sq. yd. and 30 per ct.
792	mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpeting, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description.	
790	druggets and bocking, printed, colored or otherwise	15 cts. per sq. yd. and 30 per ct.
792	mats not exclusively of vegetable material, screens, hassocks and rugs*	40 per ct.
846	floor mats and matting exclusively of vegetable substances	20 per ct.
	Carraway, see Caraway.	

* Rugs sufficiently large to cover an ordinary room, dutiable as "carpets woven whole for rooms" (decision 2577.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
826	Carriages and parts of not specially enumerated or provided for, (decisions 3283, 3872)	35 per ct.
	" furniture for, see Saddlery.	
	Cars, repairs and refurnishing of new cars, running between Canada and United States, (decisions 648–4239 and 5093)	free.
592	Car truck channels, iron or steel	1¼ ct. per lb.
630	Cartridges and cartridge shells, (decision 3846)	45 per ct.
611	Carvers, (cutlery)	35 per ct.
1051	Cascarilla bark, crude	free.
508	" " otherwise than crude	10 per ct.
	Cashmere shawls, see Shawls.	
	Cassimere, see Woolens.	
645	Casks and barrels, empty	30 per ct.
	" " returned, see United States.	
1215	Cassava or cassada or tapioca	free.
1215	" flour, (decision 3161)	free.
939	Cassia, cassia buds, cassia vera, unground	free.
510	" ground or powdered	5 cts. per lb.
1051	" fistula, crude drug	free.
979	" oil, (decision 4039)	free.
	Cassocks, (decision 4435,) not regalia, dutiable according to the material.	
883	Castenets or bones, (decision 2510)	25 per ct.
	Castings of iron, see Iron Castings.	
	" " steel, see Steel Castings.	
541	Casts of plaster, not works of art, (decision 2544)	55 per ct.
	" " marble, bronze, alabaster or plaster of Paris, specially imported for schools or societies, see Societies.	
	" if works of Art, see Art.	
431	Castor beans or seeds, 50 lbs. to bushel	50 cts. per bushel.
432	" oil	80 cts. per gall.
1085	" or castoreum	free.
630	" for furniture, iron, brass or other metal	45 per ct.
541	" " " " earthy substance	55 per ct.
	" or cruets, dutiable according to the material, but see Plated Ware.	
946	Catechu or cutch	free.
902	Catgut, all strings of, or any other like material, other than for musical instruments, (decision 4987)	25 per ct.
1087	" or whip gut, unmanufactured	free.
1086	" strings, or gut cord, for musical instruments	free.
698	Catsup	35 per ct.
	Cattle, neat and hides of, see paragraph 407.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Cattle, other, see Animals.	
700	Cauliflowers, in natural state, or in salt or brine (decision 5093)	10 per ct.
488	Caustic or hydrate soda, (decisions 4066-4118)	1 ct. per lb.
477	" potash	20 per ct.
697	Caviare, fish eggs, (decision 2872)	25 per ct.
999	Cayenne pepper, unground	free.
510	" " ground or powdered	5 cts. per lb.
	Cedar wood, see Wood.	
980	Cedrat oil or citron	free.
879	Celery seed, (decision 1903)	20 per ct.
	Cement, copper, see Copper.	
459	" Roman, Portland and all others	20 per ct.
506	Cene oil	25 per ct.
	Central fire cases, see Cartridges.	
	Cerates, medicinal, see Preparations.	
1007	Ceresia, as fossil wax, (decision 2703)	free.
1024	Cerium	free.
496	Ceruleine, (decision 5113)	35 per ct.
630	Chafing dishes, copper, tin, or other metal	45 per ct.
624	" " plated	35 per ct.
630	Chains, copper, not jewelry or toys	45 per ct.
829	" for saddlery	35 per ct.
873	" gutta percha, (jewelry)	25 per ct.
855	" " " (if not jewelry)	35 per ct.
856	" human hair or hair chief value	35 per ct.
	" iron, see Iron Chains.	
873	" jewelry, real or mock	25 per ct.
839	" if toys, (decision 3208)	35 per ct.
624	" plated or gilt (if not jewelry)	35 per ct.
	" steel, see Steel Chains.	
	Chairs, as Furniture.	
574	" railway, (decision 276)	1¼ ct. per lb.
461	Chalk, billiard	20 per ct.
461	" prepared, precipitated, French, red, and all other chalk preparations not specially enumerated, (decision 5374)	20 per ct.
1026	" unmanufactured	free.
461	" white	20 per ct.
	Champagne, see Liquors.	
875	Chamois skins, dressed and finished	20 per ct.
1051	Chamomile flowers, crude	free.
508	" " otherwise than crude	10 per ct.
981	" " oil of	free.
630	Chandeliers, metal and cut glass	45 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
624	Chandeliers, plated or gilt	35 per ct.
539	" china or earthenware, decorated	60 per ct.
1058	Chapapote, or Mexican asphaltum (decision 4867)	free.
592	Channels, and car truck channels, iron or steel	1¼ ct. per lb.
940	Charcoal	free.
539	Charms, of decorated china or earthenware	60 per ct.
873	" other, if jewelry	25 per ct.
798	Charts	25 per ct.
1073	" which shall have been printed and manufactured more than twenty years at the date of importation	free.
1074	" imported for United States, see United States.	
	" specially imported for schools and societies, see Societies.	
873	Chatelaines (decision 1624)	25 per ct.
	Checks, cotton or linen, see Cotton cloth, or Flax, manfs. of.	
838	Checkers, ivory or bone	50 per ct.
647	" wood	35 per ct.
670	Cheese, (decision 1727)	4 cts. per lb.
	" box materials, see Boxes.	
1178	Chemical apparatus and parts of; platinum unmanufactured, vases, retorts	free.
1009	" purposes, acids for, not specially enumerated or provided for	free.
506	" compounds and salts, by whatever name known, not specially enumerated or provided for	25 per ct.
	" earthenware (decision 2377–3845) as Earthenware.	
557	" glassware	45 per ct.
	Chenille, trimmings, dutiable according to the material.	
	Cheroots, see Cigars.	
1119	Cherries, green or dried, as fruit (decision 3162)	free.
715	Cherry juice, (decisions 3672–5326)	20 per ct.
838	Chessmen and chessballs, ivory or bone	50 per ct.
647	" " " wood	35 per ct.
498	Chestnut, extract of, (decision 3412)	10 per ct.
719	Chestnuts	2 cts. per lb.
683	" flour of, (decision 3385)	2½ cts. per lb.
1051	Chia seed, crude	free.
508	" " otherwise than crude	10 per ct.
507	Chian turpentine (decision 4701) as medicinal, oleo-resin	25 per ct.
1051	" if crude (decision 5114)	free.
702	Chickory root, ground or unground, burnt or prepared, (decision 4358)	2 cts. per lb.
702	" paste (decision 1509)	2 cts per lb.
	Chili peppers, as Pepper, which see.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
545	Chimney pieces of slate	30 per ct.
882	" " marble	50 per ct.
512	China clay, or kaoline, (including China stone, decision 5367)	$3 per ton.
540	China porcelain, parian and bisque wares. plain white and not ornamented or decorated in any manner	55 per ct.
539	if painted, printed, or gilded, or otherwise decorated or ornamented in any manner, including plaques, ornaments, charms, vases and statuettes	60 per ct.
873	" jewelry (decision 5161)	25 per ct.
539	" settings for jewelry (decision 4971)	60 per ct.
765	" grass yarn or thread (decision 3621)	35 per ct.
765	" " noils (decision 3470)	35 per ct.
765	" " manufactures of, not specially enumerated or provided for	35 per ct.
1051	" root, crude	free.
508	" " otherwise than crude	10 per ct.
839	" toys and dolls (decisions 4384-4988)	35 per ct.
	Chinchards, as sardines (decision 1382) see Fish.	
	Chinchona, see Cinchona.	
893	Chinese blue	20 per ct.
1007	" wax (decision 2225)	free.
	Chip hats, bonnets & hoods, & chip materials for, see Hats.	
630	Chisels	45 per ct.
506	Chlobarium (decision 763)	25 per ct.
507	Chloral hydrate, medicinal preparation (decision 1962)	25 per ct.
506	Chlorate of barytes (decision 2117)	25 per ct.
478	" " potash	3 cts. per lb.
1033	Chloride of lime, or bleaching powder	free.
506	" " zinc (decisions 4440-4526)	25 per ct.
518	Chloroform	50 cts. per lb.
630	Chlorometers, (but see paragraph 889)	45 per ct.
705	Chocolate (decision 5512)	2 cts. per lb.
705	" sweetmeats (decision 3569)	2 cts. per lb.
628	Chromate of iron or chromic ore	15 per ct.
501	" " lead, (chrome yellow)	25 per ct.
463	" " potash	3 cts. per lb.
462	Chromic acid	15 per ct.
628	" ore or chromate of iron	15 per ct.
630	Chromographs, (decision 4442)	45 per ct.
798	Chromos, (decisions 3822-3941-4767)	25 per ct.
827	Chronometers, box or ship's and parts of	10 per ct.
1009	Chrysamic acid, (decision 5147)	free.
496	Chrysoidine (decision 3927)	35 per ct.
	Chrysolites, see Minerals.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Church furniture, dutiable according to the material, (decision 4312.)	
	" regalia, see Societies.	
	Cicuta, see Conium Cicuta.	
715	Cider	20 per ct.
890	Cigar cases, (decision 2667)	70 per ct.
890	" lighters, (decision 3067)	70 per ct.
	" stands, and smoker's tables (decisions 2746–4559) dutiable according to material and not as smoker's articles.	
513	Cigarettes, medicinal, but proprietary (decision 3080)	50 per ct.
507	" asthma, (decision 1646)	25 per ct.
806	Cigarette paper, (decision 1799) in sheets and reams	25 per ct.
890	" papers, (decision 1732)	70 per ct.
659	Cigars, cigarettes, and cheroots of all kinds, *	$2.50 per lb. and 25 per ct.
	paper cigars and cigarettes, including wrappers, same duty as cigars.	
324	Internal Revenue Tax in addition,—	
401	cigars and cheroots	$3 per 1000.
	cigarettes weighing not over 3 lbs. per 1000	50 cts. per 1000.
	" over 3 lbs. per 1000	$3 per 1000.
377	Provided that cigars shall be packed in boxes, not before used for that purpose, containing respectively, 25, 50, 100, 200, 250 or 500 cigars each.	
377	Provided further, that cigarettes shall be put up in packages or parcels containing 10, 20, 50, or 100 cigarettes each.	
68	Provided further, that no cigars shall be imported unless the same are packed in boxes of not more than 500 in each box, and no entry of any imported cigars shall be allowed of less quantity than 3000 in a single package. Cigarettes and cheroots to be imported in not less quantity than 3000 (decision 1306.)	
936	Cinchona barks, or barks used in manufacture of quinia	free.
1044	Cinchonidia, and sulphate and salts of quinia	free.
1051	Cinchona root; crude	free.
508	" " otherwise than crude	10 per ct.
941	Cinnamon, and chips of, unground	free.
510	" ground or powdered	5 cts. per lb.
979	" oil	free.
1032	Citrate of lime	free.
506	" " magnesia	25 per ct.

* Dealers in cigars to pay Special Taxes, see paragraphs 316 to 319 and 399.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
506	Citrate of soda	25 per ct.
428	Citric acid	10 cts. per lb.
1119	Citron, green, ripe or dried	free.
716	" preserved	35 per ct.
980	" oil, as cedrat	free.
982	Citronella or lemon grass oil	free.
922	Civit, crude	free.
983	" oil	free.
	Clapboards, see Wood.	
630	Clasps, iron, brass, or other metal	45 per ct.
873	" if jewelry	25 per ct.
512	Clay, china, or kaoline	$3 per ton.
	Claystone (decision 1055) see Minerals.	
511	Clays, or earths, unwrought or unmanufactured, not specially enumerated or provided for	$1.50 per ton.
512	" " " " if wrought or manufactured	$3.00 per ton.
1026	Cliff stone, unmanufactured (decision 5452)	free.
630	Clippers, horse (decision 5327)	45 per ct.
601	Clippings, from brass or Dutch metal	1½ ct. per lb.
600	" " copper	3 cts. per lb.
	" " new iron (decisions 568-1986) not scrap iron, but dutiable according to the class of iron from which taken.	
	Cloaks, see Clothing.	
630	Cloak pins, iron, brass, steel or other metal	45 per ct.
828	Clocks and parts of (decision 4160) *	30 per ct.
630	Cloisonne enamelled vases (decision 4061)	45 per ct.
765	Cloth, bamboo	35 per ct.
1072	" bolting	free.
738	" book-binders and tracing (decision 3884)	35 per ct.
	" button, see Button lasting, &c.	
	" cotton, see Cotton Cloth.	
738	" emery	35 per ct.
	" floor, see Oil Cloth.	
765	" grass	35 per ct.
	" gunny, see Gunny Cloth.	
859	" hair, known as crinoline cloth	30 per ct.
860	" " known as hair seating (decisions 1877-3597)	30 cts. per sq. yd.
859	" " other than above	30 per ct.
867	" India rubber (decision 2614)	30 per ct.
	" Italian, see Woolen dress goods.	

* Side ornaments (vases, candelabras, figures, &c.) for clocks, but not attached to them, cannot be classified as parts of clocks, but dutiable according to the material of which composed, (decision 1487.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
748	Cloth, jute, for furniture (decision 3744)	35 per ct.
	" linen, see flax, manufactures of.	
	" oil, see Oil Cloth.	
797	" " silk	50 per ct.
754	" water proof, not otherwise provided for (decision 4192)	40 per ct.
	" wire, see Wire cloths.	
776	" woolen, valued not over 80 cts. per lb	35 cts. per lb & 35 per ct.
776	" " valued over 80 cts. per lb	35 cts. per lb. & 40 per ct.
	Clothing, card, see Card clothing.	
	Clothing, viz:	
780	ready made clothing, and wearing apparel of every description, not specially enumerated or provided for, composed wholly or in part of wool, worsted, or animal hair, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, (except knit goods.)	40 cts. per lb. and 35 per ct.
781	cloaks, dolmans, jackets, talmas, ulsters or other outside garments for ladies' and childrens' apparel and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, or animal hair, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, (except knit goods)	45 cts. per lb. and 40 per ct.
738	cotton or cotton chief value	35 per ct.
	" if knit, lace or embrodiered, see these titles under Cotton.	
	knit of wool, worsted, or animal hair, see Woolen Knit.	
	linen, see Flax, manufactures of.	
	mixed materials, (except wool, worsted, or animal hair,) dutiable according to the material of chief value, see note on page 174.	
797	silk, or silk chief value	50 per ct.
814	hats, bonnets and hoods of any material, (except hats of wool)	30 per ct.
	of persons arriving in the U. S., see Effects.	
942	Cloves and Clove stems, unground	free.
510	" ground or powdered	5 cts. per lb.
506	" oil of	25 per ct.
751	Cluny lace, (decision 1615)	30 per ct.
826	Coaches, and parts of, not specially enumerated or provided for (decisions 3283-3872)	35 per ct.
	Coach furniture, see Saddlery.	
1088	Coal, anthracite	free.
831	" bituminous and shale, 28 bushels of 80 lbs. each to the bushel or 2240 lbs	75 cts. per ton.

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
		Coal, drawback of 75 cts. per ton, allowed on all bituminous coal used for fuel on steam vessels, engaged in coasting or foreign trade. *	
831	"	cannel, (decision 787)	75 cts. per ton.
832	"	coke	20 per ct.
	"	screenings and dust, as slack or culm, (decisions 2363-3952-4044.)	
830	"	slack or culm, such as will pass through ½ inch screen (28 bushels of 80lbs. each to the bushel or 2240 lbs)	30 cts. per ton.
831	"	shale, anthracite, (decision 5308)	75 cts. per ton.
1089	"	stores of American vessels, but none shall be unloaded	free.
630	"	hods of brass, iron or other metal	45 per ct.
	".	oil, see Oils and Coal Tar product.	
497	Coal-tar,	all preparations of, not colors or dyes, not specially enumerated or provided for	20 per ct.
496	"	colors or dyes, all, by whatever name known and not specially enumerated or provided for	35 per ct.
494	"	crude	10 per ct.
495	"	products of, such as naphtha, benzine, benzine zole, dead oil and pitch	20 per ct.
	Coat linings,	woolen, see Woolen Dress Goods.	
797	"	" silk	50 per ct.
465	Cobalt,	oxide of	20 per ct.
1025	"	metallic arsenic	free.
1025	"	crystals, (decision 3168)	free.
465	"	oxide of	20 per ct.
1090	"	ore of	free.
943	Cocculus indicus		free.
923	Cochineal		free.
501	"	lake (decision 4323)	25 per ct.
1091	Cocoa, or cacao,	crude	free.
1246	"	butter, (decision 2506)	20 per ct.
1091	"	fiber, leaves and shells of, (decision 2780)	free.
706	"	prepared or manufactured	2 cts. per lb.
706	"	sweetmeats, (decision 3569)	2 cts. per lb.
846	"	matting, slight mixture of wool, (decision 1050)	20 per ct.
846	"	mats	20 per ct.
792	"	mats not exclusively of vegetable material	40 per ct.
1161	Cocoanuts		free.
994	"	oil of	free.

* Drawback allowed on coal used by steam vessels in the foreign trade is applicable to foreign, as well as American vessels. Dept. letter to Baltimore, April 2, 1883.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1200	Cocoons, silk	free.
	Codfish, see Fish.	
930	" sounds or bladders	free.
744	Codilla, (tow of Flax or hemp)	$10 per ton.
764	Cod-lines, hemp, (decision 1358)	35 per ct.
507	Cod-liver oil, (decision 3611,) medicinal, see foot note to fisheries	25 per ct.
513	" " proprietary preparations of	50 per ct.
1092	Coffee	free.
704	" substitutes for, acorns and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee, or as substitutes therefor, not specially enumerated or provided for, (decision 4564)	2 cts. per lb.
702	" chicory root, ground or unground, burnt or prepared	2 cts. per lb.
1246	" extract of	20 per ct.
630	" mills, wood and metal, or metal	45 per ct.
	Cognac, see Liquors.	
527	" oil of, or oenantic ether	$4 per oz.
1093	Coins, gold, silver and copper	free.
600	" old copper, (decision 3248,) not used as current money	3 cts. per lb.
1084	" cabinets of, medals and other collections of antiquities, (see note to antiquities)	free.
1094	Coir, (decision 2780)	free.
1094	" yarn	free.
	" matting and mats, see Cocoa.	
832	Coke	20 per ct.
501	Colcothar, dry, oxide of iron, (decision 4914,) also see paragraph 893	25 per ct.
513	Cold cream, a cosmetic	50 per ct.
	Collars, dutiable according to the material, also see Lace.	
	Collections of antiquities etc., see antiquities.	
	Colleges, articles specially imported for, see Societies.	
519	Collodion and all compounds of pyroxyline, by whatever name known, (decision 5477)	50 cts. per lb.
519	" rolled or in sheets, but not made into articles	60 cts per lb.
519	" when in finished or partly finished articles.—	60 cts. per lb. and 25 per ct.
1051	Colocynth, or coloquintida, or bitter apple, crude.	
508	same, otherwise than crude	10 per ct.
514	Cologne water and alcholic perfumery	$2 per gall. and 50 per ct.
531	Coloring for brandy(decision 721)	50 per ct.
531	" " beer (decision 3732)	50 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Colors, see Paints.	
1051	Colts' foot (drug,) crude	free.
508	" " otherwise than crude	10 per ct.
1051	Columbo root, crude	free.
508	" " otherwise than crude	10 per ct.
592	Columns and posts, or parts or sections of, iron or steel	1¼ cts. per lb.
443	Colza oil, (decision 2604,) as rape seed oil	10 cts. per gall.
833	Combs of all kinds	30 per ct.
630	" curry	45 per ct.
716	Comfits, fruits preserved, (decisions 4339-5041)	35 per ct.
1186	Communion service, (decision 450) as regalia	free.
889	Compasses, mariner, (decision 1606)	35 per ct.
630	" or dividers, brass or other metal	45 per ct.
647	" " " wood	35 per ct.
898	Composition tops for furniture	35 per ct.
834	" of glass or paste, when not set	10 per ct.
873	" " when set as jewelry	25 per ct.
	Compounds, see Liquors and Preparations.	
690	Condensed or preserved milk	20 per ct.
849	Coney plates, (decision 4201)	30 per ct.
656	Confectionery, sugar candy, not colored	5 cts. per lb.
657	" all other, not specially enumerated or provided for, made wholly or in part of sugar, and on sugars after being refined, when tinctured, colored, or in any way adulterated, valued at 30 cts. per lb. or less *	10 cts. per lb.
658	" valued over 30 cts. per lb., or when sold by the box, package, or otherwise than by the lb	50 per ct.
1051	Conium cicuta, or hemlock, seed and leaf, crude	free.
435	same, extract of	10 per ct.
	Conserves, medicinal, see Preparations.	
1051	Contrayerva root	free.
508	" " otherwise than crude	10 per ct.
1051	Copal gum, crude	free.
508	" " otherwise than crude	10 per ct.

* Colored candy as known, bought, and sold by the trade, is candy which derives its color from some pigment or coloring matter mingled with it for that purpose.

Candy colored incidentally from the use of the flavoring material is not considered colored candy, (decision 5562.)

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
600	Copper,	all manufactures of, or of which copper shall be a component of chief value, not specially enumerated or provided for *	35 per ct.
630	"	all articles, manufactures, or wares not specially enumerated or provided for, composed wholly or in part of copper, whether partly or wholly manufactured. *	45 per ct.
506	"	acetate of	25 per ct.
630	"	bolts	45 per ct.
	"	" for construction and repair of vessels, see Vessels.	
600	"	bottoms	35 per ct.
600	"	braziers', in rolled plates	35 per ct.
600		black or coarse, on each pound of fine copper contained therein, (decision 4529)	3½ cts. per lb.
600	"	cement, on each pound of fine copper contained therein	3½ cts. per lb.
600	"	clippings from new	3 cts. per lb.
1093	"	coins, see also paragraph 1084	free.
600	"	" old, (decision 3248) not used as current money	3 cts. per lb.
600	"	composition metal, copper chief value, not specially enumerated or provided for	3 cts. per lb.
1155	"	medals, (see also paragraph 1084)	free.
630	"	nails	45 per ct.
600	"	old fit only for remanufacture	3 cts per lb.
1095	"	old, taken from the bottom of American vessels, compelled by marine disaster to repair in foreign ports	free.
600	"	ores, on each pound of fine copper contained therein	2½ cts. per lb.
600	"	plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured or enumerated	4 cts. per lb.
600	"	in rolled plates, called braziers' copper, sheets, rods and pipes	35 per ct.
600	"	regulus of, and black or coarse copper and copper cement on each pound of fine copper contained therein, (decision 4529)	3½ cts. per lb.
	"	sheathing, see Metals.	
630	"	spikes	45 per ct.
1050	"	subacetate of, or verdigris	free.
466	"	sulphate of, or blue vitriol	3 cts. per lb.

*As these provisions are apparently in conflict, see last paragraph of Note on page 174.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1096	Copper, for U. S. mint	free.
630	" wire	45 per ct.
467	Copperas, or sulphate of iron	3-10 ct. per lb.
799	Copy books, blank, for press copying	20 per ct.
799	" " other, if blank	20 per ct.
1097	Coral, marine, unmanufactured	free.
835	" cut, manufactured, or set	25 per ct.
810	" beads, if not jewelry	50 per ct.
758	Cordage, or cables, tarred	3 cts per lb.
759	" manila, untarred	2½ cts. per lb.
760	" all other untarred	3½ cts. per lb.
764	Cord, sash, hemp, (decision 487)	35 per ct.
	Cordials, see Liquors.	
	" medicinal, see Preparations.	
	Cordonnet, see Silk. *	
738	Cords, cotton or cotton chief value	35 per ct.
750	" linen or linen chief value	40 per ct.
797	" silk, or silk chief value	50 per ct.
782	" wholly or in part of wool, worsted, or animal hair.—	30 cts. per lb. & 50 per ct.
739	Cords and tassels, cotton	40 per ct.
750	" " linen or linen chief value	40 per ct.
	" " mixed materials, see note on page 174.	
797	" " silk or silk chief value	50 per ct.
782	" " wholly or in part of wool, worsted, or animal hair	30 cts. per lb. & 50 per ct.
	" " for carriages, see Saddlery.	
1051	Coriander seed, crude	free.
508	" " otherwise than crude	10 per ct.
836	Corks and cork bark, manufactured	25 per ct.
1098	Cork wood, or cork bark, unmanufactured (decision 1130)	free.
836	" carpeting (decision 1436)	25 per ct.
836	" pictures (decision 527)	25 per ct.
836	" soles for shoes	25 per ct.
839	" toys	35 per ct.
1246	Cornelian	10 per ct.
873	" jewelry (decision 803)	25 per ct.
883	Cornets and parts of, (decision 4453)	25 per ct.
839	" if toys	35 per ct.
677	Corn, Indian or maize, 56 lbs. to bushel, (paragraph 148)—	10 cts. per bushel.

* Silk cordonnet, all threefold threads of spun silk imported, which may be used as sewing silk should be classified as sewing silk, when of sufficient strength for sewing, (decisions 3900–3798.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
679	Corn meal, 48 lbs. to bushel	10 cts per bushel.
	" plasters part wool, (decision 357) as manufactures of wool, see Woolens.	
683	Corn starch	2 cts. per lb.
679	" " residuum (decision 2700)	10 cts. per bushel.
507	Corrosive sublimate	25 per ct.
738	Corsets, of whatever material composed	35 per ct.
	Corset wire, see Wire.	
1107	Corundum ore (decision 1374)	free.
	Corporations, articles specially imported for, see Societies.	
513	Cosmetics	50 per ct.
1230	Costumes of Actors arriving in the United States (decisions 4686-4721)	free.
	Cot bottoms, linen, see Linens under title Flax.	
	Cotton azotique or gun cotton, see Powder.	
	Cottonades, as cotton cloth.	
1099	Cotton	free.
	" articles composed of cotton mixed with other materials, see note "Mixed Materials," page 174.	
	" bagging for, see Bagging.	
	" bed tickings, as cotton cloth.	
739	" bobbinet	40 per ct.
738	" bindings	35 per ct.
738	" braids	35 per ct.
738	" braces	35 per ct.
	" brilliants, as cotton cloth (decision 246.)	
	" buckrams, (decision 3096) as cotton cloth.	
	" cambric, as cotton cloth (decision 246.)	
	" canton flannels, as cotton cloth.	
	" cretonnes (decision 4558) as cotton cloth.	
814	" caps	30 per ct.
	" carpets, see Carpets.	
738	" clothing *	35 per ct.
	" " if knit, lace or embroidered, see these titles following.	

* Lace wearing apparel such as fichus, collars and other similar articles for ladies use, which are manufactured into the form of fichus and collars originally by the lace maker and pass from the hands of the lace makers, without further manufacture or addition, into a condition fit for actual wear, are regarded by the Department as "*laces*," dutiable according to their classification and character of their component materials, (decision 5534.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
733 } 734 }	Cotton cloth, not exceeding 100 threads to the sq. inch, counting the warp and filling. *	
	not bleached, dyed, colored, stained, painted, or printed,	
	valued not over 8 cts. per square yard	2½ cts. per sq. yd.
	valued over 8 cts. per square yard	40 per ct.
	if bleached,	
	valued not over 10 cts. per square yd	3½ cts. per sq. yd.
	valued over 10 cts. per sq. yd	40 per ct.
	if dyed, colored, stained, painted or printed,	
	valued not over 13 cts. per square yard	4½ cts. per sq. yd.
	valued over 13 cts. per square yard	40 per ct.
734	Cotton cloth, over 100 hundred and not over 200 threads to the square inch, counting the warp and filling.	
	not bleached, dyed, colored, stained, painted or printed,	
	valued not over 8 cts. per square yard	3 cts. per sq. yd.
	valued over 8 cts. per sq. yd	40 per ct.
	if bleached,	
	valued not over 10 cts. per square yd	4 cts. per sq. yd.
	valued over 10 cts. per square yard	40 per ct.
	if dyed, colored, stained, painted or printed,	
	valued not over 13 cts. per square yard	5 cts. per sq. yd.
	valued over 13 cts. per square yard	40 per ct.
735	Cotton cloth, over 200 threads to the sq. inch, counting the warp and filling,	
	not bleached, dyed, colored, stained, painted or printed,	
	valued not over 10 cts. sq. yd	4 cts. per sq. yd.
	valued over 10 cts. per sq. yd	40 per ct.
	if bleached,	
	valued not over 12 cts. per sq. yd	5 cts. per sq. yd.
	valued over 12 cts. per sq. yd	40 per ct.
	if dyed, colored, stained, painted or printed,	
	valued not over 15 cts. per sq. yd	6 cts. per sq. yd.
	valued over 15 cts. per sq. yd	40 per ct.
738	" cord	35 per ct.
	" crochet, on spools, (decision 2540,) as cotton threads.	
739	" damask	40 per ct.

* "The terms of the law imposing duty according to the count of threads, should be held to apply in all cases where such count can be ascertained by means of the *glass* commonly used for such purpose, and in all cases where the value of the goods is partially or wholly determined between the manufacturer and the purchaser according to the number of threads to the square inch," &c.—(Decisions of June 3, 1866, and 3697.)

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
	Cotton	denims, as cotton cloth.	
	"	drawers, woven or knit, see Cotton stockings, &c.	
738	"	" not woven or knit	35 per ct.
	"	drillings, as cotton cloth.	
762	"	duck, for sails, (decision Dec. 15th, 1858)	30 per ct.
	"	" other than for sails, see Cotton cloth.	
	"	embossed, (decision 2598,) as Cotton cloth.	
739	"	embroideries	40 per ct.
	"	" " slight wool mixture, as woolens, (decision 3103.)	
738	"	fringes	35 per ct.
739	"	" if trimmings	40 per ct.
738	"	galloons	35 per ct.
738	"	gimps	35 per ct.
736	"	gloves	35 per ct.
	"	grenadines and genapines, (decisions 2495-2659) as cotton cloth.	
738	"	goring	35 per ct.
739	"	handkerchiefs, hemmed	40 per ct.
	"	" " in the piece, (decision 2477, as cotton cloth.	
863	"	hat bodies	35 per ct.
814	"	hats	30 per ct.
	"	hose, see Cotton Stockings.	
739	"	insertings	40 per ct.
	"	Italian cloth, imitation, (decision 1699,) as cotton cloth	
	"	jeans, as cotton cloth.	
739	"	laces and lace window curtains	40 per ct.
738	"	manufactures of, not specially enumerated or provided for, (decision 4286) *	35 per ct.
	"	manufactures of, made on knitting machines or frames or knit by hand, see Cotton Stockings.	
	"	mixed goods, see note on page 174.	
	"	muslin, as cotton cloth.	
	"	pantaloon stuff, as cotton cloth.	
	"	plush, see Plush.	
1160	"	rags for paper stock	free.
1099	"	raw or unmanufactured	free.

*The Department has decided that the term *manufactures of cotton not otherwise provided for*, may properly be held to include manufactures of cotton, or of which cotton is a component of *chief value* where such interpretation would not militate against other and more positive provisions in the tariff, such as manufactures of which wool is a *component* material, (decisions 4286-4565.)

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
1175	Cotton	seed, (decision of May 5th, 1863,) as agricultural seed	free.
442	"	" oil, 7½ lbs. to gall	25 cts. per gall.
	"	silesias, (decision 4558,) as cotton cloth.	
738	"	shirts, not woven or knit	35 per ct.
	"	" woven or knit, see Cotton Stockings, &c.	
736	"	stockings, hose, half-hose, shirts and drawers, and all goods made on knitting machines or frames, composed wholly of cotton, and not herein otherwise provided for	35 per ct.
737	"	stockings, hose, half-hose, shirts and drawers, fashioned, narrowed, or shaped, wholly or in part by knitting machines or frames, or knit by hand, and composed wholly of cotton	40 per ct.
		same, if *slightly* embroidered with wool, as cotton hosiery, (decision 4717.)	
		same, mixed with other materials, see note page 174.	
738	Cotton	suspenders	35 per ct.
	"	thread in imitation of human hair, as Cotton Thread, (decision 2824.)	
740	"	thread, spool, for every 100 yds. or fractional part thereof	7 cts. per. doz. spools.
732	"	thread, yarn, warps, or warp-yarn, whether single or advanced beyond the condition of single, by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form,	
		valued not over 25 cts. per lb	10 cts. per lb.
		" over 25 cts. and not over 40 cts. per lb	15 cts. per lb.
		" over 40 cts. and not over 50 cts. per lb	20 cts. per lb.
		" over 50 cts. and not over 60 cts. per lb	25 cts. per lb.
		" over 60 cts. and not over 70 cts. per lb	33 cts. per lb.
		" over 70 cts. and not over 80 cts. per lb	38 cts. per lb.
		" over 80 cts. and not over $1.00 per lb	48 cts. per lb.
		" over $1.00 per lb	50 per ct.
	"	tarletons, as cotton cloth.	
	"	ties, iron or steel, see Ties.	
	"	toweling in piece, other than cotton damask, (decision 4035,) as cotton cloth.	
739	"	towels, damask	40 per ct.
738	"	tracing cloth, (decision 3834)	35 per ct.
739	"	trimmings	40 per ct.
	"	" mixed with other materials, see note on page 174.	
	"	" for hats, (decision 3559,) see Hats.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Cotton twills, as cotton cloth (decision 246.)	
739	" velvet	40 per ct.
738	" wadding	35 per ct.
	" warps or warp-yarn, see Cotton Thread.	
1169	" waste, whether for paper stock or other purposes	free.
	" wearing apparel, see Clothing.	
738	" webbing, (see also paragraph 909)	35 per ct.
	" yarn, see Cotton Thread.	
1246	Coumarine, (decision 4288)	20 per ct.
507	Court plaster	25 per ct.
	Covers, see Carpets.	
	Coverings for mdse., see note to Schedule page 175.	
1051	Cowage down, drug	free.
1052	Cow or kine pox, or vaccine virus	free.
	Cow-hair, see Hair.	
	" manufactures of, see Woolens.	
1134	Cow-hides, raw or uncured, whether dry, salted or pickled	free.
	" tanned or dressed, see Leather.	
1051	Cowrie, gum, crude	free.
508	" " otherwise than crude	10 per ct.
1195	Cowries, (shells,) not manufactured	free.
	Cows, see Animals.	
1246	Crackers and cakes	20 per ct.
845	Crackers, fire, of all kinds, (see paragraph 191,)	100 per ct.
577	Cranks, mill, wrought iron	2 cts. per lb.
738	Crapes, (decision 3630,) cotton chief value	35 per ct.
797	" (decision 3630,) silk chief value	50 per ct.
	Crash linen, see Linens under the title of Flax.	
	" cotton, as cotton cloth.	
	Cravats, see Clothing.	
887	Crayon pencils, or wood pencils filled with chalk, (decision 4265)	50 cts. per gross.
	" portraits, as paintings, (decision 3825,) see Art.	
837	Crayons, of all kinds	20 per ct.
1161	Cream or Brazil nuts	free.
446	Creams, pink, (decision 3214)	4 cts. per lb.
433	Cream of Tartar (decision 1551)	6 cts. per lb.
470	Cremnitz, white, (white lead)	3 cts. per lb.
507	Creosote (decision 2587)	25 per ct.
1009	Cresylic acid (decision 3980)	free.
	Cretonnes, as cotton cloth (decision 4558.)	
859	Crinoline cloth, hair	30 per ct.
	" steel (decision 1007) see wire.	
	" wire, see wire.	
	Crochet cotton, on spools, (decision 2540) as cotton thread.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
620	Crochet needles (decision 2693)	25 per ct.
620	" " for machines (decision 3434)	25 per ct.
	Crockery ware, see Earthenware.	
441	Croton oil	50 cts. per lb.
1051	Croton bark, crude	free.
508	" " otherwise than crude	10 per ct.
579	Crowbars, iron or steel	2½ cts. per lb.
	Crucibles, dutiable according to the material, (decision 3845.)	
1028	Cryolite or kryolith	free.
447	Crystals, alum	60 cts. per 100 lbs.
496	" brown, (decision 1035)	35 per ct.
1025	" cobalt (decision 3168)	free.
446	" lees	4 cts. per lb.
486	" soda, or sal soda	¼ ct. per lb.
506	" tin	25 per ct.
908	" watch, (decision 2807)	25 per ct.
496	" yellow, (decision 523)	35 per ct.
1051	Cubebs, crude	free.
508	" otherwise than crude	10 per ct.
1045	Cubic nitrate, or nitrate of soda	free.
700	Cucumbers, in natural state or in salt or brine	10 per ct.
944	Cudbear	free.
498	" extract for dyeing, (decision 5529)	10 per ct.
497	" substitute, (decision 3721)	20 per ct.
1051	Cummin seed, crude	free.
508	" " otherwise than crude	10 per ct.
1100	Curling stones or quoits	free.
856	Curls, human hair, or hair chief value	35 per ct.
707	Currants, zante or other	1 ct. per lb.
630	Curriers' knives, (decisions 4870-5011)	45 per ct.
945	Curry and curry powder	free.
739	Curtains for windows, cotton lace	40 per ct.
634	Cushions for furniture, silk, wool, &c., (decision 3514)	35 per ct.
946	Cutch, or catechu	free.
621	Cutlasses	35 per ct.
	Cutting knives, see Knives.	
611	Cutlery, not specially enumerated or provided for. *	35 per ct.
1031	Cuttle fish bone, or sepia	free.
1031	Cyanite or kyanite	free.
630	Cylinders for printing (decision 2092)	45 per ct.

* "It is the custom to class the following articles as 'cutlery:' scissors, (except surgical scissors,) pruning and horse shears, table knives and forks, carvers, steels, fleams, pallettes, daggers, dirks, and bread, cook's, butcher, shoe, farrier's, bowie, budding, pruning and fruit knives."

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
883	Cymbals (decision 3992)	25 per ct.
839	" if toys	35 per ct.

D.

611	Daggers as cutlery	35 per ct.
	Damage allowances, see paragraphs 156-164-212-213-598-722.	
1051	Dammar gum, crude	free.
508	" " otherwise than crude	10 per ct.
739	Damask, cotton	40 per ct.
	" linen, see linens under title Flax.	
704	Dandelion root, raw or prepared	2 cts. per lb.
620	Darning needles	25 per ct.
708	Dates	1 ct. per lb.
495	Dead oil, (product of coal-tar)	20 per ct.
	Deals, see Wood.	
798	Decalcomaine pictures, (decision 3822)	25 per ct.
	Decanters, see Bottles.	
	Decoctions, medicinal, see Preparations.	
498	" of dyewoods, (decision 3898)	10 per ct.
1246	Deer carcasses, (decision 2325)	10 per ct.
1203	" skins, dried, salted or pickled	free.
875	" " dressed and finished	20 per ct.
	Deers, see Animals.	
	Demijohns, see Bottles.	
	Denims, as Cotton Cloth.	
513	Dentrifice	50 per ct.
434	Dextrine, or burnt starch	1 ct. per lb.
	Diagonals, dutiable according to the material.	
908	Dials for watches, (decision 2807)	25 per ct.
630	" for gas meters, (decisions 1683-2807)	45 per ct.
1103	Diamond dust or bort	free.
1102	Diamonds, rough or uncut, including glazier's	free.
894	" when cut, but not set	10 per ct.
873	" jewelry	25 per ct.
1102	" glaziers', mounted or not, (decision 3546)	free.
1102	" engravers, see paragraph 412, (decision 5521)	free.
1102	" designers, or diamond pointed pencils, see paragraph 412, (decision 5521)	free.
	Diaper, cotton, as Cotton Cloth.	
	" linen, see Linens under the title Flax.	
838	Dice, ivory or bone	50 per ct.
647	" wood	35 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Die blocks, see Steel ingots.	
611	Dirks, as cutlery	35 per ct.
	Discriminating duty, see paragraph 414.	
	Dishes, dutiable according to the material.	
1123	Disks or glass plates, unwrought, for use in the manufacture of optical instruments, (decision 5522)	free.
549	" " " if cut or ground	45 per ct.
515	Distilled spirits, containing 50 per centum of anhydrous alcohol	$1 per gall.
	" " other, see Liquors, and Preparations.	
	" oils, see Oils.	
	" vinegar, see Acid, Acetic.	
	Dividers, see Compasses.	
947	Divi divi, vegetable substance, crude, for dyeing and tanning, (decision 4371)	free.
	Doeskins, see Woolens.	
	Dogs, see Animals.	
	Dolmans, see Clothing.	
830	Dolls and toys, of all kinds, of whatever material composed, (decisions 3871-3530)	35 per ct.
839	" " " China (decisions 4384-4988)	35 per ct.
839	Doll wardrobes, (decision 3871,) included in the price of the dolls	35 per ct.
813	Dominoes, bone, horn, ivory or vegetable ivory	30 per ct.
647	" wood	35 per ct.
839	" if toys	35 per ct.
1065	Downs and feathers, for beds	free.
1051	Down, cowage	free.
948	Dragons' blood	free.
838	Draughts, ivory or bone	50 per ct.
647	" wood	35 per ct.
	Drawbacks on exportation, see paragraphs 238-242.	
738	Drawers, cotton, not woven or knit	35 per ct.
	" " woven or knit, see Cotton Stockings, &c.	
750	" linen	40 per ct.
	" mixed materials, see Note on page 174.	
797	" silk	50 per ct.
	" wool or worsted, see Woolens.	
630	Drawing knives, (decision 4870)	45 per ct.
798	Drawings, as etchings, see paragraph 412	25 per ct.
	" specially imported for schools or societies, see Societies.	
	Dress goods, see Cottons, Flax, Silk and Woolens.	
855	" shields, gutta percha, (decision 3985)	35 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Dress trimmings, dutiable according to the material.	
916	Dried blood	free.
1051	" insects, crude	free.
508	" " otherwise than crude.	10 per ct.
1051	" fibers, crude	free.
508	" " otherwise than crude	10 per ct.
	" and prepared flowers, see Flowers.	
	" fruits, see Fruits.	
807	" pulp, for paper maker's use	10 per ct.
	Drillings, cotton, as cotton cloth.	
	" linen, see Linens under title Flax.	
502	Drop black	25 per ct.
	Drops, proprietary, see Preparations.	
602	Dross lead	1½ ct. per lb.
629	" tin, (decision 3604)	20 per ct.
790	Druggets, printed, colored or otherwise	15 cts. per sq. yd & 30 per ct.
1051	Drugs, crude	free.
1104	" used in tanning and dyeing	free.
883	Drums, (decision 2510)	25 per ct.
839	" if toys	35 per ct.
762	Duck, sail, or canvas for sails	30 per ct.
	" linen other than for sail, see Linens under title Flax.	
762	" cotton, for sails (decision of Dec. 15, 1858)	30 per ct.
	" " other than sail duck as cotton cloth.	
1068	Ducks, living	free.
1192	Dulce, seaweed	free.
	Dundee bagging, see Bagging under title Flax.	
920	Dung salts or manure salts (decisions 715-4210) containing not over 30 per ct. of potash	free.
	Dunnage mats, if of a mercantile value, dutiable according to the material (decision 1792.)	
612	Dutch metal or bronze metal, in leaf	10 per ct.
612	same in bulk and not in books (decision 4508)	10 per ct.
601	" metal clippings	1½ cts. per lb.
629	" " unwrought	20 per ct.
501	" pink	25 per ct.
	Dyed moss, see Moss.	
1051	Dyewoods and logwood, in sticks or crude	free.
498	" " " extract and decoctions	10 per ct.
508	" ground or more advanced than crude	10 per ct.
924, 1104, 1051	Dyeing articles, in a crude state, not specially enumerated or provided for	free.
508	other than crude not otherwise provided for	10 per ct.
	" extract of barks, berries and nuts and vegetables for dyeing (decision 5529)	10 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
513	Dyes for hair	50 per ct.
496	" or colors, product of coal tar	35 per ct.
	" " other, see Paints.	

E.

511	Earths or clays, unwrought or unmanufactured, not specially enumerated or provided for	$1.50 per ton.
512	" " if wrought or manufactured, not specially enumerated or provided for	$3.00 per ton.
503	" orchery, umber and umber earths, and sienna and sienna earths, when dry (decision 3334)	½ ct. per lb.
503	same when ground in oil	1½ cts. per lb.
	" other, see Terra Alba, Terra Japonica and Kaoline.	
	Earthenware, China, &c. viz:	
538	brown earthenware, common stoneware, gas retorts, and stoneware not ornamented (decisions 1482-1528)	25 per ct.
540	china, porcelain, parian and bisque ware, plain white and not ornamented or decorated in any manner	55 per ct.
539	china, porcelain, parian and bisque, earthen, stone, and crockery ware, including plaques, ornaments, charms, vases and statuettes, painted, printed, or gilded, or otherwise decorated or ornamented in any manner	60 per ct.
541	all other earthen, stone, and crockery ware, white, glazed, or edged, composed of earthy or mineral substances, not specially enumerated or provided for (decision 2544)	55 per ct.
542	stoneware, above the capacity of ten gallons	20 per ct.
1210	spurs and stilts used in the manufacture of earthen, stone or crockery ware	free.
873	jewelry, other than charms	25 per ct.
839	toys (decisions 4384-4988)	35 per ct.
1233	Ebony, unmanufactured	free.
646	" manufactures of	35 per ct.
1051	East India gum, crude	free.
508	" " otherwise than crude	10 per ct.
	Educational Institutions, articles specially imported for, see Societies.	
1076	Effects, books, professional, of persons arriving in the United States	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1077	Effects, books, household effects, or libraries, or parts of libraries, in use, of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons nor for sale. *	free.
1172	" household and personal, not merchandise, of citizens of the United States dying abroad	free.
1230	" wearing apparel, in actual use, † and other personal effects, (not merchandise,) professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States. But this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale	free.
506	Effervescent preparations, (decisions 4968–5528)	25 per ct.
557	Egg boilers, glass and metal or wood	45 per ct.
1105	Eggs	free.
1246	" anta', baked, (decision 4157)	10 per ct.
1201	" silkworm	free.
1246	" yolks, dried and salted (decision 2889, but see decision 4157)	20 per ct.
1051	Elasticon, (decision 4807) crude	free.
1141	Elephants' teeth (ivory)	free.
1051	Elecampane root, crude	free.
508	" " otherwise than crude	10 per ct.
	Embossing dies or blocks, see Steel ingots.	
739	Embroideries, cotton	40 per ct.
751	" linen, not specially enumerated or provided for	30 per ct.
	" mixed materials, see note on page 174.	
797	" silk	50 per ct.
	" wholly or in part of wool, worsted, or animal hair, see Woolens.	
894	Emeralds, not set	10 per ct.
873	" set (jewelry)	25 per ct.
738	Emery cloth	35 per ct.
840	" grains	1 ct. per lb.

* Duty must be demanded on all watches but *one*, brought by a single passenger, (decision 170.)

Paintings are embraced in the term household effects, (decision 4134.) Horses, carriages, sleighs and saddlery are not so embraced (decisions 2028-2036-2741-4955.)

† The term actual use applies only to wearing apparel, (decision 4721.) Costumes of actors arriving in the United States, free, (decision 4721.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
840	Emery, manufactured, ground, pulverized or refined	1 ct. per lb.
1107	" ore	free.
1246	" sharpeners, (decision 2882)	20 per ct.
1135	" whetstones or hones	free.
506	Emetic, tartar, (tatrate of antimony)	25 per ct.
	Emulsions, medicinal, see Preparations.	
884	Enamel paintings on metal, (decision 5143)	30 per ct.
557	Enamel, (white) for manufacturing watch faces, (decision 1612, but see paragraph 908)	45 per ct.
501	Enamelled white	25 per ct.
	" dials, see Dials.	
834	Enamels on paste or jewelry settings, (decision 5258)	10 per ct.
548	Encaustic tiles	35 per ct.
	Endless belts and felts, see Belts.	
513	Enfleuraged oils, (decision 2543)	50 per ct.
630	Engraved cylinders for printing, (decision 2092)	45 per ct.
1110	" fashion plates, see Fashion plates.	
1234	" plates, by American artist, (decision 4748)	free.
618	" steel plates	25 per ct.
798	" slipper patterns, paper, (decision 3822)	25 per ct.
630	Engraver's burnishers, steel	45 per ct.
1102	" diamonds, (decision 5521) see paragraph 412	free.
630	" plates, copper prepared	45 per ct.
630	" scrapers, steel.	45 per ct.
798	Engravings, bound or unbound, (decisions 2950-3941)	25 per ct.
1073	" bound or unbound, and etchings which have been printed and manufactured more than twenty years at the date of importation	free.
805	Envelopes, paper	25 per ct.
496	Eosine, (decision 5113)	35 per ct.
841	Epaulets, gold, silver or other metal	25 per ct.
788	" cotton	35 per ct.
782	" wholly, or in part of worsted, wool, or animal hair, see Woolens.	
476	Epsom salts or sulphate of magnesia	½ ct. per lb.
	Equipments of vessels, see Vessels and Wrecks.	
949	Ergot	free.
630	Escutcheons, gold, silver or other metal	45 per ct.
624	" plated and gilt	35 per ct.
1106	Esparto, or Spanish grass and other grasses, and pulp of, for the manufacture of paper	free.
	Essence of vinegar, see Acid, Acetic, (decision 4213.)	
	Essences, see Oils and Preparations.	
	Essential oils, see Oils.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
798	Etchings	25 per ct.
1073	" which have been printed and manufactured more than 20 years at the date of importation	free.
	" specially imported for schools or societies, see Societies.	
530	Ethers, all kinds, not specially enumerated or provided for	$1 per lb.
528	" fruit, oils or essences	$2.50 per lb.
524	" nitrous, spirits of	30 cts per lb.
527	" oenantic, or oil of cognac	$4 per oz.
	" medicinal preparation, see Preparations.	
520	" sulphuric	50 cts per lb.
	Exhibition, articles for, see paragraphs 1056-1241-1242.	
	Explosive substances, see Powder.	
	Expressed oils, see Oils.	
914	Extract of annato, roncou, rocou or orleans	free.
498	" " archil for dyeing, (decision 5529)	10 per ct.
435	" " barks used for tanning, not otherwise provided for	20 per ct.
498	" " barks, berries, nuts and vegetables for dyeing, (decision 5529)	10 per ct.
498	" " cudbear, (decision 5529)	10 per ct.
498	" " chestnut, (decision 3412)	10 per ct.
1246	" " coffee	20 per ct.
498	" " dyewoods	10 per ct.
435	" " hemlock	20 per ct.
437	" " indigo	10 per ct.
498	" " logwood	10 per ct.
962	" " madder and munjeet	free.
	" " malt, see Malt.	
	" " medicinal, see Preparations.	
669	" " meat, (decision 1059)	20 per ct.
498	" " myrobalans (decision 5529)	10 per ct.
498	" " nutgalls, (decision 5529)	10 per ct.
	" " opium, see Opium.	
498	" " Persian berries, (decision 5529)	10 per ct.
435	" " quercitron, (decision 4816)	20 per ct.
1001	" " saffron and safflower	free.
426	" " sumac, (decision 3842)	20 per ct.
	Extracts, ethereal, see Ethers.	
	" perfumery, see Preparations.	
	" medicinal, see Preparations.	
	Eyeglasses, as spectacles.	
630	Eyelets, of any metal	45 per ct.
557	Eyes, artificial	45 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	F.	
1108	Fans, common palm-leaf *	free.
842	" all kinds, except common palm leaf fans, of whatever material composed	35 per ct.
839	" doll, as toys, (decision 569)	35 per ct.
842	" silk, (decision 5434)	35 per ct.
1109	Farina	free.
1246	" imitations of, (decision 3039,) if not starch	20 per ct.
1110	Fashion plates, engraved on steel or on wood, colored or plain	free.
1110	" " reproduced from steel plates by transfers on stone, (decision 5202)	free.
1246	Feather beds	20 per ct.
1065	Feathers, for beds	free.
843	" of all kinds, crude, or not dressed, colored or manufactured	25 per ct.
843	" when dressed, colored or manufactured, including dressed and finished birds, for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, for millinery use, not specially enumerated or provided for (decisions 4854–5251–5366–5471)	50 per ct.
	" and flowers, artificial, not for millinery † purposes, dutiable according to the material.	
1027	Feldspar	free.
1111	Felt, adhesive, for sheathing vessels	free.
792	" carpets, (decision 1011)	40 per ct.
814	" hats	30 per ct.
1246	" roofing	20 per ct.
780	Felt shoes, as woolen clothing, ‡ (decision 3005)	40 cts. per lb. & 35 per ct.
793	Felts or belts, endless, for paper or printing machines, (decision 4612)	20 cts. per lb. and 30 per ct.
867	" " " " if india rubber and cotton, no part wool, (decision 3212)	30 per ct.

* " Palm leaf fan, is a fan made from the leaf of the palm tree the natural stem of the leaf being the handle, and the leaf simply bound to prevent cracking and breaking. Those having artificial handles of wood, bone, &c., with cords and tassels, and attached to the leaves by means of rivets, pay as other fans."—(Decisions 679–1497.)

† Miniature stands of artificial flowers as " toys," dutiable at 35 per cent, (decision 3436.)

‡ No allowance for weight of other component materials, (decision 3005.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Fence wire rods, iron or steel, see Wire rods.	
	" iron or steel, flat with longitudinal ribs for the manufacture of fencing	6-10 ct. per lb.
984	Fennel oil	free.
1051	" seed crude	free.
508	" " otherwise than crude	10 per ct.
1051	Fenugreek seed, crude	free.
508	" " otherwise than crude	10 per ct.
1041	Fertilizers, phosphates for, crude or native	free.
919	Fertilizers, animal carbon only fit for	free.
918	" bone dust and bone ash, for manufacture of	free.
920	" guano, manures, and all substances expressly used for manure	free.
1091	Fiber, cocoa, (decision 2780)	free.
1051	" dried, crude	free.
508	" " otherwise than crude	10 per ct.
1246	" vegetable, not otherwise provided for, raw (decision 2789)	10 per ct.
	" for manufacture of paper, see Paper stock.	
1112	Fibrine, in all forms	free.
883	Fifes, and parts of (decision 4453)	25 per ct.
839	" if toys	35 per ct.
893	Fig blue	20 per ct.
716	" paste (decision 5041)	35 per ct.
709	Figs	2 cts. per lb.
716	" preserved (decision 5041)	35 per ct.
717	Filberts of all kinds	3 cts. per lb.
590	Files, file blanks, rasps, and floats of all cuts and kinds, 4 inches in length and under	35 cts. per doz.
	over 4 inches and under 9 inches	75 cts. per doz.
	9 inches and under 14 inches	$1.50 per doz.
	14 inches and over	$2.50 per doz.
844	Finishing powder	20 per ct.
616	Fire arms, rifles, muskets and other fire arms, not enumerated or provided for	25 per ct.
617	" " pistols	35 per ct.
	" " other, see Guns.	
544	" brick	20 per ct.
	" cases, see Cartridges.	
	" clay, see Earths.	
845	" crackers of all kinds	100 per ct.
	can be warehoused, see paragraph 191.	
	" works (decision 3202) dutiable according to the material.	
1113	" wood	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
930	Fish bladders	free.
1101	" bone, cuttle fish	free.
421	" glue or isinglass	25 per ct.
630	" hooks	45 per ct.
750	" lines, linen	40 per ct.
797	" " silk	50 per ct.
	" oil, see oils.	
574	" plates or splice bars, iron or steel, for railways	1¼ cts. per lb.
698	" sauces (decision 3492)	35 per ct.
925	" skins	free.
930	" sounds	free.
	Fish, as follows:—*	
695	anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than 5 inches long, 4 inches wide, and 3½ inches deep	10 cts. per whole box.
	in half boxes, measuring not more than 5 inches long, 4 inches wide, and 1¾ deep	5 cts. per half box.
	in quarter boxes measuring not more than 4½ inches long, 3½ inches wide, and 1½ deep, (decision 5675).	2½ cts. per quarter box.
	when imported in any other form	40 per ct.
1115	for bait	free.
1114	fresh, for immediate consumption, (decision 3181-3280)	free.
694	frozen, (decision 3062)	½ ct. per lb.
692	herrings, pickled or salted	½ ct. per lb.
691	mackerel	1 ct. per lb.
693	salmon, pickled	1 ct. per lb.
697	" prepared or preserved	25 per ct.
	sardines, see Anchovies and Sardines, above.	
1198	shrimps and other shell fish	free.
	smelts, sardels, or sprats, in oil, (decision 2136,) as sardines, see above.	
693	other, in barrels, pickled	1 ct. per lb.
694	otherwise than in barrels or half barrels, whether fresh, smoked, dried, salted or pickled, not specially enumerated or provided for	½ ct. per lb.
696	preserved in oil, except anchovies and sardines	30 per ct.
697	all other prepared or preserved, not specially enumerated or provided for	25 per ct.

* Fish in kegs or kits, 8 to a barrel of 25 lbs. each. A barrel is well understood, according to commercial usage, to weigh 200 lbs. (decision 5532.)

That cans or packages made of tin or other material containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, shall be subject to a duty of one cent and a half on each can or package; and when exceeding one quart, shall be subject to an additional duty of one cent and a half for each additional quart, or fractional

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1164	Fisheries, American; oil, spermaceti, whale and other fish oil, and all other articles the produce of such fisheries (decisions 3760-4413)	free.
	" British North American; fish and fish oil of,* see paragraph 29.	
883	Flageolets, or parts of (decision 4453)	25 per ct.
839	" if toys	35 per ct.
	Flannel, Canton, as cotton cloth (decision 3422)	
782	" strips, embroidered (decision 3837)	30 cts. per lb. & 50 per ct.
777	Flannels, composed wholly or in part of wool, worsted, or animal hair—	
	valued not over 30 cts. per lb	10 cts. per lb. and 35 per ct.
	" over 30 cts. and not over 40 cts. per lb.—	12 cts per lb. and 35 per ct.
	" over 40 cts. and not over 60 cts. per lb.—	18 cts. per lb. and 35 per ct.
	" over 60 cts. and not over 80 cts. per lb.—	24 cts. per lb. and 35 per ct.
	" over 80 cts. per lb	35 cts. and 40 per ct.
	" when slightly embroidered, dutiable as flannels (decision 1724.)	
	" printer's, as belts endless (decision 4612.)	
	Flasks, glass, see Bottles.	
630	" powder, metal	45 per ct.
	" other than above, dutiable according to material.	
571	Flatirons	1¼ cts. per lb.
	Flats for hats, bonnets, and hoods, see Hats.	
743	Flax, hackled, known as dressed line	$40 per ton.
742	" not hackled or dressed, (decision 1405)	$20 per ton.
880	" seed or linseed, 56 lbs. to the bushel	20 cts. per bush.
442	" seed oil, 7½ lbs. to gall	25 cts. per gall.
741	" straw	$5 per ton.
744	" tow of	$10 per ton.
1169	" waste or tow, for paper stock, (decisions 4464–5365)	free.
	Flax, hemp or jute, manufacturers of viz:—	
	articles composed of flax, hemp or jute mixed with other materials, see note on page 174.	
756	bagging and bags and like manufactures, not specially enumerated or provided for (except	

part thereof. (Paragraph 347, and decisions 2301-5670.) The words packages is not applicable to barrels, and the equivalents thereof, in commercial use (decision 2160.)

* Cod Liver oil which has been subjected to a process of refinement, fitting it for exceptional uses as medicines is not the fish oils embraced in the Treaty of Washington (decision 3611.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Flax, hemp or jute, manufactures of.—*Continued.*	
	bagging for cotton) composed wholly or in part of flax, hemp, jute, gunny cloth, gunny bags or other material, (decisions 1690–2951–3167–4097–5450)	40 per ct.
757	bagging for cotton, or other manufactures, not specially enumerated or provided for, suitable to the uses for which cotton bagging is applied, composed in whole or in part of flax, hemp, jute, jute butts, gunny bags, gunny cloth, or other material, * (decision 5450.)	
	valued not over 7 cts. per sq. yd	1½ cts. per lb.
	valued over 7 cts. per sq. yd	2 cts. per lb.
752	burlaps of flax, hemp, or jute, or of which flax, hemp, or jute or either of them shall be the component material of chief value (except such as may be suitable for bagging for cotton (decision 4097) not over 60 inches in width	30 per ct.
753	over 60 inches in width	40 per ct.
	button cloth, see that title.	
753	canvass, floor cloth, or oil cloth foundations, of flax, hemp or jute or of which flax, hemp or jute or either of them shall be the component material of chief value, (decision 2754)	40 per ct.
762	" for sails or sail duck†	30 per ct.
	" other than sail, see Linens below.	
	carpets, see Carpets.	
	clothing, as manufactures, cited below.	
764	cord, sash, hemp, (decision 487)	35 per ct.
758	cordage or cables, tarred	3 cts. per lb.
759	" manila, untarred	2½ cts. per lb.
760	" all other, untarred	3½ cts. per lb.
	cot bottoms and crash, see Linens below.	
	diaper and ducks, see Linens below.	
762	duck sail or canvass for sails	30 per ct.
765	grass cloth	35 per ct.

* Cotton bagging is commercially known and understood to apply exclusively to articles used and suitable for the baling of cotton, without reference to material, and this the phraseology of the law clearly indicates. (Decision of May 20, 1863.)

† The usual width of sail duck is 24 inches, if over that being much too wide for strength, and is really intended for tents, cot bottoms, awnings, &c., and consequently falls under paragraph No. 748.—(Decision of January 28, 1864.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Flax, hemp or jute, manufactures of.—*Continued.*	
755	gunny cloth, not bagging, valued not over 10 cts. per sq. yd	3 cts. per lb.
	valued over 10 cts. per sq. yd	4 cts. per lb.
	" bags and gunny cloth for bagging and bags, see Bagging above.	
1128	" bags and gunny cloth, old or refuse, fit only for remanufacturing	free.
	" bags and gunny cloth, old, for manfs. of paper, see Paper Stock.	
	huckabacks, see linens below.	
	handkerchiefs, see linens below.	
	lawns, see linens below.	
751	linen or flax laces and insertings, embroideries or manufactures of linen if embroidered or tamboured in the loom or otherwise, by machinery or with the needle or other process and not specially enumerated or provided for, see foot note to Laces	30 per ct.
748	linens, brown and bleached, ducks, canvas, paddings, cot bottoms, diapers, crash, huckabacks, handkerchiefs, and lawns, of flax, hemp, or jute, or of which hemp, flax, or jute, shall be the component material of chief value *	35 per ct.
750	manufactures of flax, or flax chief value, not specially enumerated or provided for †	40 per ct.
748	manufactures of flax, hemp or jute, or of which flax, hemp or jute shall be the component material of chief value, not specially enumerated or provided for †	35 per ct.
764	manufactures of hemp or manila, or of which hemp or manila is of chief value, not specially enumerated or provided for	35 per ct.
765	manufactures of jute, ramie, china and sisal grass, not specially enumerated or provided for	35 per ct.
	oil cloth foundations, see Canvas for floors above.	
	oil cloths, see Oil Cloths.	
	paddings, see Linens above.	
762	sail duck, or canvas for sails	30 per ct.
761	seines	25 per ct.
763	sheetings, Russia, and other, of flax or hemp, brown or white	35 per ct
750	tape, linen	40 per ct.
750	thread and pack thread, flax or linen	40 per ct.

* Linen embraces manufactures of hemp as well as of flax (decision 2572.)

† See last paragraph of note on page 174.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Flax, hemp or jute, manufactures of.—*Continued.*	
750	twine, flax or linen	40 per ct.
761	twine, seine and gilling	25 per ct.
907	waste	10 per ct.
909	webbing	35 per ct.
749	yarns, of flax, hemp or jute	35 per ct.
611	Fleams, cutlery	35 per ct.
630	Flesher knives	45 per ct.
1051	Flies, Spanish, (cantharides,) crude	free.
508	" " otherwise than crude	10 per ct.
1116	Flint, flints and ground flint stones	free.
	Floats, see Files.	
775	Flocks, woolen	10 cts. per lb.
	" other, see Waste.	
	Floor cloth, see Oil Cloth.	
	" drills, cotton, flax and worsted, as manufactures of worsted (decision 3993) see Woolens.	
	Floss silk, see Silk.	
683	Flour of arrow root, (decision 3385,)	2½ cts. per lb.
1215	" cassava, (decision 3161)	free.
686	" rice, (decision 5678)	20 per ct.
1187	" root, (decision 3385)	free.
681	" rye, (decision 677)	½ ct. per lb.
1189	" sago	free.
682	" wheat	20 per ct.
	Flowers, artificial, see Feathers.	
1246	" natural, dyed, (decision 1994)	20 per ct.
1051	" natural, crude	free.
	" " otherwise than crude	10 per ct.
583	Flues for boilers, wrought iron or steel	3 cts. per lb.
883	Flutes, and parts of, (decision 4453)	25 per ct.
839	" if toys, (decision 1821)	35 per ct.
630	Foil, (decision 2674,) other than leaf metal	45 per ct.
630	Foils and blades of	45 per ct.
877	Foot muffs, leather and dressed sheep skins, (decision 755)	30 per ct.
	Forgings, see Iron or Steel forgings.	
611	Forks, table, and tines, (decision 1795)	35 per ct.
1117	Fossils	free.
1007	Fossil wax, (decision 2703)	free.
	Fountains, see Art.	
1068	Fowls, land and water, and birds	free.
1246	" dressed, (decision 2325)	10 per ct.
556	Frames, containing looking glasses, on the value of the frames	30 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Frames, containing pictures and other objects, are chargeable with duty upon the value of the frames, according to the material, (decisions 3081-3875.)	
	" for umbrellas, see Umbrellas.	
893	Frankfort black	20 per ct.
901	Freestone, unmanufactured or undressed	$1 per ton.
901	" if hewn, dressed or polished	20 per ct.
501	French green	25 per ct.
810	Fringes, bead	50 per ct.
739	" cotton, if trimmings	40 per ct.
738	" " other than trimmings	35 per ct.
841	" gold, silver or other metal	25 per ct.
	" mixed materials, see Note on page 174.	
797	" silk	50 per ct.
782	" wholly or in part of wool, worsted, or animal hair.	30 cts. per lb. and 50 per ct.
856	Frizes, (curls,) hair or hair chief value	35 per ct.
528	Fruit ethers, oils or essences	$2.50 per lb.
656	" tablets, (decision 5562)	5 cts. per lb.
958	" juice, lemon and lime	free.
715	" juice, (decision 5398)	20 per ct.
958	" " concentrated, sour orange, (decision 2345)	free.
715	" syrups, (decision 1868)	20 per ct.
1118	Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation, (decision 1746)	free.
	Fruits, viz.	
1051	fruits, not edible and crude	free.
508	" " " otherwise than crude	10 per ct.
1119	" green, ripe, or dried, not specially enumerated or provided for*	free.
716	" comfits or sweetmeats preserved in sugar, spirits, syrup or molasses, not otherwise specified or provided for	35 per ct.
1119	bananas	free.
707	currants, Zante, and other	1 ct. per lb.
716	crystallized, glacie or iced, (decision 2704)	35 per ct.
708	dates	1 ct. per lb.
716	fig paste (decision 5041)	35 per ct.
709	figs	2 cts. per lb.
716	" preserved, (decision 5041)	35 per ct.
713	grapes	20 per ct.
716	jellies	35 per ct.

*Regulations to facilitate the entry of green tropical fruit in the absence of a certified invoice, see decision 2777.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Fruits, viz:—*Continued.*	
1119	lichi, dried, (decision 3162)	free.
	lemons, see Lemons.	
713	limes	20 per ct.
698	" in brine, (decision 5190)	35 per ct.
1119	mangoes	free.
	oranges, see Oranges.	
1119	pine apples	free.
1119	plaintains	free.
708	plums, pickled, dried, (decisions 265, 3811)	1 ct. per lb.
1119	" green, (decision 265)	free.
708	prunes, (decision 4993)	1 ct. per lb.
714	raisins	2 cts. per lb.
1119	shaddocks	free.
715	preserved in their own juices	20 per ct.
698	pickled	35 per ct.
511	Fullers' earth, unwrought or unmanufactured	$1.50 per ton.
512	" " wrought or manufactured	$3.00 per ton.
848	Fulminates, fulminating powders, and all like articles, not specially enumerated or provided for	30 per ct.
643	Furniture, house or cabinet, in piece or rough, and not finished, (decision 4272)	30 per ct.
644	" finished, (decision 4272)	35 per ct.
644	" " covered with wool or silk, (decisions 3514–3117)	35 per ct.
654	" cushions for, covered with silk and wool, (decision 3514)	35 per ct.
748	" cloth, jute, (decision 3744)	35 per ct.
	" coach and harness, see Saddlery.	
898	" scagliola and composition tops for tables or other furniture	35 per ct.
882	" marble and mosaic tops for, (decision 3858)	50 per ct.
545	" slabs for, slate	30 per ct.
1233	" woods, unmanufactured	free.
849	Fur, articles made of, and not specially enumerated or provided for, (decisions 3351–3702–4201)	30 per ct.
907	" clippings, (decision 868)	10 per ct.
814	" hats, bonnets and caps	30 per ct.
1121	" skins, of all kinds, not dressed in any manner	free.
907	" waste, (decision 868)	10 per ct.
1120	Furs, undressed	free.
864	" on the skin dressed, (decision 3351)	20 per ct.
864	" hatter's, not on the skin	20 per ct.
890	Fuse cotton, for smokers (decision 1778)	70 per ct.
526	Fusel oil, or amylic alcohol	10 per ct.
	Fustic, see Dyewoods.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.

G.

	Gaiters, see Boots.	
1051	Galanga root, crude	free.
508	" " otherwise than crude	10 per ct.
1009	Gallic acid	free.
810	Galloons, bead	50 per ct.
738	" cotton	35 per ct.
841	" gold, silver or other metal	25 per ct.
750	" linen	40 per ct.
	" mixed materials, see foot note on page 174.	
797	" silk	50 per ct.
782	" wholly or in part of wool, worsted or animal hair—	30 cts. per lb. and 50 per ct.
	Galls, see Nutgalls.	
950	Gambier	free.
1051	Gamboge gum, crude	free.
508	" " otherwise than crude	10 per ct.
697	Game, prepared	25 per ct.
1246	" dressed (decision 2325)	10 per ct.
829	Games, toys (decision 3357)	35 per ct.
512	Gannister, ground and mixed with fire clay (decision 3329.)	$3.00 per ton.
	" if unground and crude (decision 3329) as a crude mineral substance, see Minerals.	
962	Garance and garancine (decision 5218)	free.
1051	Garbanum gum, crude	free.
508	" " otherwise than crude	10 per ct.
630	Garden shears (decision 368)	45 per ct.
879	" seeds, except seed of the sugar-beet	20 per ct.
894	Garnets, not set	10 per ct.
873	" set as jewelry	25 per ct.
797	Garters, India rubber and silk, silk chief value	50 per ct.
867	" " " and cotton	30 per ct.
541	Gas burners, lava (decision June 15, 1858)	55 per ct.
538	" retorts	25 per ct.
570	" pipes, cast iron	1 ct. per lb.
584	" " steel or wrought iron	2½ cts. per lb.
418	Gelatine and all similar preparations	30 per ct.
894	Gems, (other than rough or uncut diamonds,) not set	10 per ct.
873	" set as jewelry	25 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Gems, specially imported for schools and societies, see Societies.	
1051	Gentian root, crude	free.
508	" " otherwise than crude	10 per ct.
	Geological specimens, see Cabinets.	
599	German silver, albata or argentine, unmanufactured	25 per ct.
630	" " manufactures of, not otherwise provided for	45 per ct.
873	" " jewelry	25 per ct.
599	" " scrap (decision 3156)	25 per ct.
839	" " toys	35 per ct.
761	Gilling and seine twine	25 per ct.
624	Gilt articles and wares of all kinds	35 per ct.
873	" " if jewelry	25 per ct.
624	" buttons	35 per ct.
630	Gimlets	45 per ct.
810	Gimps, bead	50 per ct.
738	" cotton	35 per ct.
750	" linen	40 per ct.
	" mixed materials, see note on page 174.	
797	" silk	50 per ct.
782	" wholly or in part of wool, worsted or animal hair—	30 cts. per lb. and 50 per ct.
	Gin, see Liquors.	
731	Ginger ale, or ginger beer (no separate or additional duty on bottles or jugs.)	20 per ct.
	" essence of, see Preparations.	
951	" root, unground (decision 5314)	free.
510	" " ground or powdered	5 cts. per lb.
1246	" liqueur (decision 4874) cont'g 16 per ct. of alcohol	20 per ct.
716	" preserved	35 per ct.
	Ginghams, as cotton cloth.	
1051	Ginseng root, crude	free.
508	" " otherwise than crude	10 per ct.
630	Girandoles (chandeliers) of any metal	45 per ct.
592	Girders, iron or steel	1¼ cts. per lb.
	Glass:—	
553	fluted, rolled, or rough plate glass (not including crown, cylinder, or common window glass,)	
	not above 10x15 inches square	¼ ct. per sq. ft.
	not above 10x15 and not above 16x24	1 ct. per sq. ft.
	above 16x24 and not above 24x30	1½ cts. per sq. ft.
	all above 24x30	2 cts. per sq. ft.
	and fluted, rolled, or rough plate glass, weighing over 100 lbs. per 100 sq. feet, shall pay an additional duty on the excess at the same rates above imposed.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Glass:—*Continued.*	
554	cast polished plate glass, unsilvered, (decision 4398.)	
	not above 10x15 inches square	3 cts. per sq. ft.
	above 10x15 and not above 16x24	5 cts. per sq. ft.
	above 16x24 and not above 24x30	8 cts. per sq. ft.
	above 24x30 and not above 24x60	25 cts. per sq. ft.
	all above 24x60	50 cts. per sq. ft.
555	cast polished plate glass, silvered, or looking-glass plates, (decision 5476.) *	
	not above 10x15 inches square	4 cts per sq. ft.
	above 10x15 and not above 16x24	6 cts. per sq. ft.
	above 16x24 and not above 24x30	10 cts. per sq. ft.
	above 24x30 and not above 24x60	35 cts. per sq. ft.
	all above 24x60	60 cts. per sq. ft.
556	but no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition 30 per ct. upon such frames.	
552	unpolished cylinder, crown and common window glass, (decisions 4630–4770.) †	
	not above 10x15 inches square	1⅛ cts. per lb.
	above 10x15 and not above 16x24	1⅞ cts. per lb.
	above 16x24 and not above 24x30	2⅝ cts. per lb.
	all above 24x30	2⅞ cts. per lb.
	Provided, that unpolished cylinder, crown, and common window-glass, imported in boxes containing fifty square feet, as nearly as sizes will permit, now known and commercially designated as fifty feet of glass, single thick and weighing not to exceed fifty-five pounds of glass per box, shall be entered and computed as fifty pounds of glass only; and that said kinds of glass imported in boxes containing, as nearly as sizes will permit, fifty feet of glass, now known and commercially designated as fifty feet of glass, double thick and not exceeding ninety pounds in weight, shall be entered and computed as eighty	

* The term "Looking Glass Plates" means any kind of silvered glass used as looking glasses, although not in fact *plate* glass, (decision July 2, 1863.) But small Glass Mirror Plates, unframed, 6¾x4½ inches, dutiable at the rate of 45 per cent. (decision 2407.)

† No decision of the Treasury Department has recognized as "window glass," any other than the broad, crown or cylinder glass; glass ground on one side must be taken as a manufacture of glass.—(Reg. of 1857, p. 568. See also decision 1974.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Glass:—*Continued.*	
	pounds of glass only; but in all other cases the duty shall be computed according to the actual weight of glass.	
551	cylinder and crown glass, polished,	
	not above 10x15 inches square	2½ cts. per sq. ft.
	above 10x15 and not above 16x24	4 cts. per sq. ft.
	above 16x24 and not above 24x30	6 cts. per sq. ft.
	above 24x30 and not above 24x60	20 cts. per sq. ft.
	all above 24x60	40 cts. per sq. ft.
	Glass, manufactures of, viz.	
549	articles of glass, cut, engraved, painted, colored, printed, stained, silvered or gilded, (not including plate glass, silvered, or looking glass plates)	45 per ct.
557	all other manufactures of glass, or of which glass shall be the component material of chief value, not specially enumerated or provided for	45 per ct.
548	plain, molded, or pressed flint or lime glass ware, not specially enumerated or provided for	40 per ct.
	balls see Balls.	
557	Bohemian glass	45 per ct.
	bottles, see Bottles.	
547	bottle glass, green and colored, plain, molded, or pressed, not cut, engraved or painted, and not specially enumerated or provided for	1 ct. per lb.
	beads and bugles, see Beads.	
1122	broken pieces and old glass, which cannot be cut for use, and fit only to be remanufactured	free.
	buttons, see Buttons.	
	carboys, see Bottles.	
557	chemical glassware	45 per ct.
549	colored glass, in sheets, for manufacture of buttons and imitation of precious stones, (decision 4695)	45 per ct.
834	composition of glass or paste, not set	10 per ct.
873	same when set as jewelry	25 per ct.
549	chimneys, ground edges, (decision 3030)	45 per ct.
	decanters and demijohns, see Bottles.	
1123	disks or plates, unwrought, for use in the manufacture of optical instruments, (decision 5522)	free.
549	same if cut or ground	45 per ct.
549	goblets, slightly ground, (decision 3030)	45 per ct.
843	fruits, for millinery purposes, (decision 5251)	50 per ct.
	jars, see Bottles.	
873	jewelry, (decision 5161)	25 per ct.
557	mirrors, hand, (decision 3805)	45 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Glass:—Manufactures of, viz:—*Continued.*	
	old, see Broken Glass, above.	
1080	pebbles for spectacles, rough	free.
557	painted glassware	45 per ct.
	paintings on glass, if work of art, see Art.	
	plates or disks, see Disks, above.	
557	porcelain glass	45 per ct.
557	stained glass	45 per ct.
839	toys	35 per ct.
549	tumblers, ground or cut, (decision 3030)	45 per ct.
	vials and vessels, see Bottles.	
908	watch crystals, (decision 2807)	25 per ct.
489	Glauber's salts	20 per ct.
1102	Glazier's diamonds, mounted or not, (decision 3546)	free.
	Globes, dutiable according to the material.	
868	Glove cleaners, of india rubber, (decision 2586)	25 per ct.
736	Gloves, cotton	35 per ct.
780	" " and wool, (decisions 784, 4194.)—	40 cts. per lb. & 35 per ct.
750	" linen or thread	40 per ct.
850	" kid or leather, of all descriptions, wholly or partially manufactured. (See paragraph 142 as to the appraisement)	50 per ct.
	" knit, wholly or part of wool, worsted or animal hair, as knit goods, which see.	
	" mixed materials, see note on page 174.	
797	" silk, or silk chief value if no part wool, worsted or animal hair	50 per ct.
780	" woolen cloth, (decision 2358)	40 cts. per lb. & 35 per ct.
436	Glucose, or grape sugar	20 per ct.
416	Glue	20 per ct.
421	Glue, fish, or isinglass, (decision 1648)	25 per ct.
926	" stock, (decision 2623)	free.
419	Glycerine, crude, brown, or yellow, of the specific gravity of one and twenty-five hundreths or less at a temperature of sixty degrees Fahrenheit, not purified by refining or distilling	2 cts. per lb.
420	" refined	5 cts. per lb.
508	Goa powder, (decision 4196)	10 per ct.
	Goat hair, (except of the common goat,) unmanufactured, see Wool.	
	" " manufactures of, see Woolens.	
1132	" " of common goat, unmanufactured, (decision 4108)	free.
	" skins, see Skins.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Goat skins, tanned, as morocco, see Leather.	
	Goats, see Animals.	
	Goblets, see Tumblers.	
630	Gold, articles, manufactures, or wares, not specially enumerated or provided for, composed wholly or in part of, whether partly or wholly manufactured	45 per ct.
1125	" beaters' molds and gold beaters' skins, *	free.
1081	" bullion	free.
1093	" coins	free.
1213	" dust	free.
841	" epaulets, galloons, laces, knots, stars, tassels, and wings	25 per ct.
630	" foil, other than gold leaf, (decision 2674)	45 per ct.
630	" galeries or ribbon, (decision 4204)	45 per ct.
873	" jewelry	25 per ct.
614	" leaf, per package of 500 leaves	$1.50 per package.
1246	" liquid	20 per ct.
1155	" medals	free.
1167	" ores	free.
1081	" old, as Bullion	free.
1126	" size	free.
1213	" sweepings of	free.
908	" watches and cases	25 per ct.
738	Goring, cotton	35 per ct.
782	" wholly or in part of wool, worsted, or animal hair	30 cts. per lb. & 50 per ct.
630	Gouges	45 per ct.
	Grain bags, returned, see United States.	
	Grain imported to be ground, see paragraph 397.	
1051	Grains, not edible, crude	free.
508	" " " otherwise than crude	free.
1233	Granadilla, unmanf'd	free
646	" manfs. of	35 per ct.
923	Granella, (cochineal)	free.
901	Granite, unmanf'd or undressed	$1 per ton.
901	" if hewn, dressed or polished	20 per ct.
962	Granza, (madder)	free.
436	Grape sugar or glucose	20 per ct.
715	" juice	20 per ct.
713	Grapes	20 per ct.

* "An article styled goldbeaters' skins, but not made of the same material nor adapted to the same uses, was held to be dutiable as a manufacture of bladder, at 25 per centum ad valorem."—(decision 352.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
809 } 814 }	Grass, all articles of, not specially enumerated or provided for	30 per ct.
765	" cloth	35 per ct.
814	" hats, bonnets and hoods	30 per ct.
630	" hooks	45 per ct.
	" manufactures of, see Flax, manfs. of.	
	" materials of, for hats, bonnets and hoods, see Hats.	
846	" mats, and matting	20 per ct.
1246	" prepared and dried, (decision 1739)	20 per ct.
765	" noils, (decision 3470)	35 per ct.
747	" sisal	$15 per ton.
	" " and china grass, manfs. of, see Flax, manfs. of.	
765	" thread, ramie or china grass, (decision 3621)	35 per ct.
1169 } 1106 }	" esparto, or Spanish, and other grasses, and pulp of for manufacture of paper	free.
1127	Grease, for use as soap stock only, not specially enumerated or provided for, (decision 3603)	free.
851	" bone, (decision 2422)	10 per ct.
851	" brown, from wool skins, (decision 1953)	10 per ct.
851	" all not specially enumerated or provided for, (decisions 3603-5144)	10 per ct.
851	" machinery drippings, (decision 3468)	10 per ct.
501	Green, French, Paris, and mineral	25 per ct.
	Greenstone, as marble, (decision 278,) which see.	
467	Green vitriol, sulphate of iron, or copperas	3-10 ct. per lb.
	Grenadines, as Cotton Cloth.	
797	" silk	50 per ct.
	" part wool or worsted, as Woolen dress goods.	
571	Gridirons, cast iron	1¼ cts. per lb.
852	Grindstones, finished or unfinished	$1.75 per ton.
1246	Groats	20 per ct.
718	Ground beans, or peanuts	1 ct. per lb.
718	" " " shelled	1½ cts. per lb.
506	" " " oil of, (decision 3318)	25 per ct.
920	Guano, manures, and all substances expressly used for manure	free.
920	" imitation of, (decision 391)	free.
507	Guarana paste, (decision 1889)	25 per ct
716	Guava jelly	35 per ct.
716	" marmalade and paste, (decision 1762)	35 per ct.
883	Guitars, and parts of, (decision 4453)	25 per ct.
889	" if toys	35 per ct.
1086	" strings, catgut or gut cord	free
883	" " of other materials, (decision 4453)	25 per ct
1055	Gum amber	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Gum perdu as opium.	
434	" substitute, burnt starch or British gum,	1 ct. per lb.
1051	Gums and gum resins, crude	free.
508	" " " otherwise than crude	10 per ct.
	Gun blocks, see Blocks.	
	" cotton, see Powder.	
630	" locks, * (decision 4969)	45 per ct.
	" molds, see Steel ingots.	
630	" nipples, iron or steel *	45 per ct.
	" stocks, see Blocks.	
	" powder, see Powder.	
854	" wads, of all descriptions	35 per ct.
	Gunny bags and gunny cloth, see Flax, manufactures of.	
617	Guns, shot, sporting breach loading	35 per ct.
616	" other	25 per ct.
618	" shot, barrels for, forged, rough-bored	10 per ct.
1129	Gut and worm gut, manufactured or unmanufactured	free.
1086	Gut cord or cat gut strings, for musical instruments	free.
1087	" whip, or cat gut, unmanufactured	free.
902	" cat, or any other like material, strings of, other than for musical instruments	25 per ct.
1130	Guts, salted	free.
855	Gutta percha, manufactured and all articles of, not specially enumerated or provided for	35 per ct.
1131	" " crude	free.
873	" " jewelry	25 per ct.
	Gypsum, see Plaster of Paris.	

H.

630	Hackles, steel or other metal	45 per ct.
	Hair of alpaca, goat, or other *like* animals, see Wool.	
1132	" " common goat, unmanufactured, (decision 4108)	free.
1132	" all kinds, clean or uncleaned, drawn or undrawn, but unmanufactured, not specially enumerated or provided for	free
859	" all manufactures of, not specially enumerated or provided for, (see Woolens)	30 per ct.

* The Court having ruled that completed indispensable parts of musical instruments, should be classified under the provision for musical instruments, it would seem that the principle would also be applicable to completed indispensable parts of guns, other than those specially provided for.—*Compiler.*

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
862	Hair	braids for hats, &c	20 per ct.
856	"	" human hair or hair chief value	35 per ct.
816	"	bristles	15 cts. per lb.
814	"	bonnets	30 per ct.
		calfs', see Calfs' Hair.	
	"	camel's, see Camel's Hair.	
857	"	curled, except of hogs, used for beds or mattresses	25 per ct.
859	"	cloth, known as crinoline cloth	30 per ct.
860	"	" " " hair seating (decisions 1877-3597)	30 cts per sq. yd.
859	"	" other	30 per ct.
814	"	hats and hoods	30 per ct
	"	goat, see Goat hair above.	
1132	"	hogs, curled for beds and mattresses, and not fit for bristles	free.
1132	"	hogs, uncurled (decision 5592)	free.
1132	"	horse or cattle, cleaned or uncleaned, drawn or undrawn, but unmanufactured	free.
858	"	human, raw, uncleaned and not drawn	20 per ct.
858	"	" if cleaned or drawn, but not manufactured (decision 3353)	30 per ct.
858	"	" when manufactured	35 per ct.
856	"	" bracelets, braids, chains, rings, curls and ringlets or hair chief value	35 per ct.
	"	materials for hats, bonnets and hoods, see Hats.	
513	"	oils, and other toilet preparations for the hair	50 per ct.
	"	pins, see Pins.	
861	"	pencils (decision 3794)	30 per ct.
860	"	seatings	30 cts. per sq. yd.
858	"	wigs, human (decisions 1366-1539)	35 per ct.
	"	wood, for umbrellas, see Umbrellas.	
1132	"	Yak (decision 4952)	free.
	Halter chains, see Iron Chains.		
	" rings, see Saddlery.		
	Hames, see Saddlery.		
	Half stuff, see Pulp.		
	Hammer felt, in the piece for pianos, (decision 4827,) as manufactures of wool, see Woolens.		
579	Hammers, blacksmiths', iron or steel		2½ cts. per lb.
630	" all others		45 per ct.
	" molds, see Steel ingots.		
668	Hams and Bacon		2 cts. per lb.
798	Handbills, engraved, lithographed or printed, (decision 2950)		25 per ct.
739	Handkerchiefs, cotton, hemmed		40 per ct.
	" " in the piece, (decision 2477,) as Cotton cloth.		

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Handkerchiefs, linen, see Linens under title Flax.	
797	" silk	50 per ct.
	Handles for umbrellas, see umbrellas	
1197	Handle bolts	free.
	Hardware, coach and harness, see Saddlery.	
	Hare's skins, see Skins.	
839	Harmonicas, toy, not having full octave, (decision 4859)	35 per ct.
883	" having full octave, (decision 4859)	25 per ct.
	Harness and harness furniture, see Saddlery.	
	" used in immigrating, see animals.	
	Harps, Aeolian, (decision 5684,) not musical instruments but dutiable according to the material	
883	Harps and parts of, (decision 4453)	25 per ct.
1086	" strings, cat gut or gut cord	free.
883	" " of other materials, (decision 4453)	25 per ct.
507	Hartshorn, spirits of ammonia	25 per ct.
	Hassocks, see Carpets.	
630	Hatchets	45 per ct.
862	Hat bands, of any material * (decision 3559)	20 per ct.
863	" bodies, cotton	35 per ct.
	" " wool, as manufactures of wool, see Woolens.	
	" wire, see Wire.	
	Hats, Bonnets and Hoods, viz:	
814	of chip, grass, palm leaf, willow, or straw, or any other vegetable substance, hair, whalebone, or other material not specially enumerated or provided for, (decisions 4735-5894)	30 per ct.
	feathers and flowers for, see Feathers.	
814	fur and fur felt	30 per ct.
814	leather	30 per ct.
862	materials for, braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm leaf, willow, hair, whalebone, or any other substance or material, not specially enumerated or provided for, * (decision 3897)	20 per ct.
814	pith, covered with wool cloth †	30 per ct.
814	silk	30 per ct.
1207	sparterra for making or ornamenting	free.

* Hat bands should be classified as hat trimmings at 20 per ct. when the appraiser is satisfied that they are, in fact, hat trimmings, as distinguished from "ribbons," and can be used for that purpose only, (decision 5542.)

† The Court held that pith hats covered with wool cloth were dutiable under the provision for hats, it being a more specific enumeration than the words wearing apparel, (decision 4715.)

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PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
777	Hats of wool. ‡	
	valued not over 30 cts. per lb	10 cts. per lb. & 35 per ct.
	" over 30 cts. & not over 40 cts per lb.—	12 cts. per lb. & 35 per ct.
	" " 40 cts. & not over 60 cts. per lb.—	18 cts. per lb. & 35 per ct.
	" " 60 cts. & not over 80 cts. per lb.—	24 cts. per lb. & 35 per ct.
	" " 80 cts. per lb	35 cts. per lb. & 40 per ct.
864	Hatters' furs, not on the skin	20 per ct.
864	" " on the skin, as dressed furs on the skin	20 per ct.
571	" irons, cast iron	1¼ cts. per lb.
865	" plush, composed of silk, or of silk and cotton	25 per ct.
883	Hautboys	25 per ct.
	Hawaiian Islands, products of, such as specified in paragraph 370	free.
687	Hay	$2 per ton.
630	" knives	45 per ct.
719	Hazel nuts	2 cts. per lb.
	Heading blocks, see Blocks.	
1196	" bolts	free.
648	Headings, no further manufactured than sawed and split (decision 3863)	20 per ct.
647	" when finished, see Staves	35 per ct.
738	Head nets, cotton	35 per ct.
750	" " linen	40 per ct.
797	" " silk	50 per ct.
782	" " wholly, or in part of wool, worsted or animal hair	30 cts. per lb. and 50 per ct.
1246	Healds, old worn out harness of cotton looms, (decision 592)	10 per ct.
630	Hedge shears, (decision 368)	45 per ct.
1051	Hellebore root, crude	free.
508	" " otherwise than crude	10 per ct.
1051	Hemlock seed and leaf and bark, crude	free.
508	same, otherwise than crude	10 per ct.
435	" extract of	20 per ct.
	" lumber, see Wood.	
	Hemp, articles and manufactures of, see Flax, manufs. of.	
745	" manila, and other like substitutes for hemp, not specially enumerated or otherwise provided for	$25 per ton.
866	" seed	¼ ct. per lb.

‡The term "hats of wool" applies only to hats the bodies of which are composed of wool that has undergone no process of manufacture, except felting or fulling, but not hats of woolen cloth, (decision Sept. 1, 1860.)—

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
443	Hemp seed oil	10 cts. per gall.
747	" sunn	$15 per ton.
744	" tow of	$10 per ton.
	" waste, &c., see Paper Stock.	
	" for vessels, see Vessels.	
1051	Hen bane leaf or hyoscyamus, crude	free.
508	" " " otherwise than crude	10 per ct.
1051	Herbs, not edible, crude	free.
508	" " " otherwise than crude	10 per ct.
	Herrings, see Fish.	
926	Hide cuttings, raw, with or without hair, and all glue stock	free.
1133	" rope	free.
1134	Hides, raw or uncured, whether dry, salted or pickled, (decision 3726)	free.
	" tanned, see Leather.	
578	Hinges finished, or hinge blanks, iron or steel	2½ cts. per lb.
630	" any other metal	45 per ct.
839	Hobby horses	35 per ct.
582	Hob-nails	4 cts. per lb.
630	Hods, coal, brass, iron or other metal	45 per ct.
630	Hoes, steel or iron	45 per ct.
518	Hoff's malt extract, (decision 4834)	50 per ct.
521	Hoffman's anodyne	30 cts. per lb.
	Hogs, see Animals.	
	Hogs' hair, see Hair.	
645	Hogsheads, as casks, empty	30 per ct.
	Hollands cotton, as Cotton Cloth.	
	" linen, see Linens under title Flax.	
615	Hollow ware, coated, glazed or tinned	3 cts. per lb.
571	" " not coated, glazed or tinned, as castings	1¼ cts. per lb.
1135	Hones and whetstones	free.
688	Honey	20 cts. per gall.
	Hoods, see Hats.	
927	Hoofs	free.
630	Hooks, fish	45 per ct.
630	" and eyes, brass or other metal	45 per ct.
630	" reaping	45 per ct.
	Hoop iron or steel, see Iron or Steel.	
	" timber, see Wood.	
647	Hoops, wood, finished and ready for barrels and boxes, (decisions 2807–3903)	35 per ct.
1137	Hop poles	free.
1136	" roots for cultivation	free.
689	Hops	8 cts. per lb.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
813	Horn, all manufactures of, not specially enumerated or provided for	30 per ct.
928	Horns, and parts of, unmanufactured, and horn strips and tips, (decisions 1229–4689)	free.
928	" pith of, (decision 4786)	free.
883	" boat and post (decision 5217)	25 per ct.
883	" musical instruments	25 per ct.
839	" if toys	35 per ct.
630	Horse clippers, (decision 5327)	45 per ct.
	" hair, see Hair.	
582	" shoe nails, iron or steel	4 cts. per lb.
576	" shoes, iron or steel	2 cts. per lb.
	" shoe iron, (decision 1587) see Iron.	
611	" shears, (decision 3195)	35 per ct.
	Horses, see Animals.	
	Hose, cotton, see Cotton Stockings.	
	" India rubber, see India Rubber.	
877	" leather	30 per ct.
	„ mixed materials, see note on page 174.	
750	" thread or linen	40 per ct.
797	" silk	50 per ct.
	" woolen or worsted, see Woolens.	
	Household effects, see Effects.	
636	Hubs for wheels, rough hewn, or sawed only, (decision 3863)	20 per ct.
647	" " " when finished	35 per ct.
	Huckabacks, linen, see Linens under title Flax.	
819	Hyacinth bulbs	20 per ct.
488	Hydrate or caustic soda	1 ct. per lb.
507	" chloral, (decision 698)	25 per ct.
459	Hydraulic lime, as Roman cement (decision 3517)	20 per ct.
479	Hydriodate of potash	50 cts. per lb.
889	Hydrometers (decision 1606)	35 per ct.
1051	Hyoscyamus, or hen-bane leaf, crude	free.
508	" otherwise than crude	10 per ct.
506	Hyposulphate of soda	25 per ct.

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1138	Ice	free.
	Iceland moss, see Moss.	
	Immigrants' effects, see Effects and Animals.	

PARAGRAPH OF LAW IMPOSING DUTY.				RATE OF DUTY.
			Implements of trade of persons arriving in the United States, see Effects.	
629			Indian auxiliary, as zinc dust (decision 3428)	20 per ct.
	"		corn and meal, see Corn.	
745	"		hemps	$25 per ton.
1051	"		hemp, crude drug	free.
962	"		madder, ground or prepared, and extracts of	free.
501	"		red (decision 2132)	25 per ct.
	"		peltries and effects of, see paragraph 1245.	
1140			India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted	free.
868			India rubber, articles wholly of, not specially enumerated or provided for (decisions 2977-4252-4829-5520-5589)	25 per ct.
	"	"	balls, see Balls.	
868	"	"	balloons or bags, wholly of rubber (decision 5390)	25 per ct.
839	"	"	balloons with whistlers (decision 5390) as toys	35 per ct.
	"	"	boots, see Boots.	
867	"	"	cloth (decision 2614)	30 per ct.
1139	"	"	crude	free.
1139	"	"	" in sheets or cakes (decision 3718)	free.
868	"	"	in cakes or sheets, not crude (decisions 1861-3966)	25 per ct.
867	"	"	fabrics, composed wholly or in part of, not specially enumerated or provided for	30 per ct.
839	"	"	dolls (decisions 4832-5196)	35 per ct.
868	"	"	glove cleaners (decision 2586)	25 per ct.
868	"	"	mats (decision 4252)	25 per ct.
868	"	"	match boxes (decision 4829)	25 per ct.
1139	"	"	milk, of	free.
868	"	"	pouches, wholly of rubber, for chewing tobacco (decision 4258)	25 per ct.
890	"	"	" for smoking tobacco (decision 4258)	70 per ct.
868	"	"	sheets or cakes, not crude (decisions 1861-3966)	25 per ct.
1139	"	"	sheets, crude (decision 3718)	free.
	"	"	shoes, see boots.	
868	"	"	" old (decision 5589)	25 per ct.
868	"	"	springs, old, car (decision 3965)	25 per ct.
839	"	"	toys	35 per ct.
868	"	"	tubes, decorated (decision 5016)	25 per ct.
868	"	"	vulcanized (decision 2977)	25 per ct.
909	"	"	webbings	35 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
952	Indigo, and artificial indigo	free.
437	" carmined	10 per ct.
437	" extracts of	10 per ct.
952	" in powder or cubes, (decision 3592)	free.
437	Indigotine, as carmined indigo, powdered, (decision 3953)	10 per ct.
	Infusions, see Preparations.	
870	Inks of all kinds, and ink powder	30 per ct.
541	Ink-stands, china and earthenware, plain	55 per ct.
539	" " " " decorated	60 per ct.
548	" glass, plain	40 per ct.
549	" " other than plain	45 per ct.
647	" " and wood, glass not chief value	35 per ct.
549	" " " glass, chief value	45 per ct.
877	" " and leather, glass not chief value	30 per ct.
549	" " " " glass, chief value	45 per ct.
630	" " and any metal	45 per ct.
886	" " and papier mache, glass not chief value	30 per ct.
549	" " " " glass chief value	45 per ct.
624	" gilt or plated, when glass not chief value	35 per ct.
1246	Insect powder, (decision 2364)	20 per ct.
1051	Insects, dried, crude condition	free.
508	" " otherwise than crude	10 per ct.
739	Insertings, cotton	40 per ct.
751	" flax or linen	30 per ct.
	" as woolens trimmings, see Woolens.	
	Institutions, articles specially imported for, see Societies.	
1123	Instruments, glass plate or disks for, unwrought, for use in the manufacture of optical instruments	free.
883	" musical, of all kinds, and parts of, (decision 4453,) (except gut strings, which are free)	25 per ct.
839	" musical, if toys	35 per ct
	" personal effects, see Effects.	
	" specially imported for schools or societies, see Societies.	
889	" philosophical	35 per ct.
	Insulators, dutiable according to the material.	
1070	Integuments of animals, not specially enumerated or provided for	free.
	Inventions, models of, see Models.	
479	Iodide and iodate of potash	50 cts. per lb.
953	Iodine, crude	free.
438	" resublimed	40 cts. per lb.
506	" salts of, not otherwise provided for	25 per ct.
522	Iodoform	$2 per lb.
929	Ipecac	free.

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
1029		Iridium	free.
1051		Iris root, or orris root, crude	free.
508		" otherwise than crude	10 per ct.
630		Iron, articles, manufactures, or wares, not specially enumerated or provided for, composed wholly or in part of iron, and whether partly or wholly manufactured, (see proviso to hoop iron below)	45 per ct.
506	"	acetate of	25 per ct.
577	"	anchors or parts thereof	2 cts. per lb.
571	"	andirons, cast	1¼ cts. per lb.
592	"	angles	1¼ cts. per lb.
577	"	anvils	2 cts. per lb.
580	"	axles, parts thereof, axle bars, axle blanks, or forgings for axles, without reference to the stage or state of manufacture,	2½ cts. per lb.
	"	band, see Hoop iron below.	
562	"	bar, rolled or hammered, viz:	
		flats not less than 1 inch wide nor less than ⅛ inch thick	8-10 ct. per lb.
		" less than 1 inch wide or less than ⅛ inch thick	1 & 1-10 cts. per lb.
		rounds not less than ¼ inch in diameter	1 ct. per lb.
		" less than ¼ inch and not less than 7-16 inch in diameter	1 & 1-10 cts. per lb.
564		" in coils or rods, less than 7-16 inch in diameter	1 & 2-10 cts. per lb.
562		squares, not less than ¼ inch square	1 ct. per lb.
		" less than ¼ inch square	1 & 1-10 cts. per lb.
562		Provided that all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig iron, except castings, shall be rated as iron in bars, and pay a duty accordingly; and none of the other above iron shall pay a less rate of duty than	35 per ct.
562		Provided further, that all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel shall be subject to a duty of	$22.00 per ton.
	"	bars, axle, see Axles above.	
564	"	bars or shapes, or rolled iron, not specially enumerated or provided for	1 & 2-10 cts. per lb.
591		Provided that on all iron bars, rods, strips, of whatever shape, and on all iron bars of irregular shape or section, cold rolled, cold hammered, or polished in any way in addition to the ordinary process of	

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
	Iron.—*Continued.*		
		hot-rolling or hammering, there shall be paid one-fourth cent per pound, in addition to the rates provided.	
	"	bars for railways, see Iron Railway bars.	
592	"	beams, and deck and bulb beams	1¼ cts. per lb.
630	"	bedscrews	45 per ct.
		in blooms, see proviso to Bar Iron above.	
565	"	boiler or other plate iron, sheared or unsheared, skelp iron, sheared or rolled in grooves	1¼ cts. per lb.
		(see proviso to Sheet iron and Hoop iron below.)	
565		when galvanized or coated with zinc or spelter, or other metal or any alloy of these metals	2 cts. per lb.
583	"	boiler tubes or flues or stays, wrought	3 cts. per lb.
578	"	bolts, with or without threads or nuts, or bolt blanks	2½ cts. per lb.
	"	blanks, axle, see Axle above.	
	"	brads, see Tacks below.	
592	"	building forms and other structural shapes	1¼ cts. per lb.
	"	butts, see Hinges below.	
	"	cables, see Chains below.	
571	"	castings of, not specially enumerated or provided for, (see iron hollow ware)	1¼ cts. per lb.
575	"	castings of, malleable iron, not specially enumerated or provided for	2 cts. per lb.
585	"	chain or chains of all kinds,	
		not less than ¾ inch indiameter	1¾ cts. per lb.
		less than ¾ inch & not less than ⅝ inch in diameter	2 cts. per lb.
		less than ⅝ inch in diameter	2½ cts. per lb.
	"	charcoal, see proviso to Bar Iron above.	
628	"	chromate of, or chromic ore	15 per ct.
569	"	cotton ties, or hoops for baling purposes, not thinner than No. 20 wire gauge, (see proviso to Hoop Iron below)	35 per ct.
579	"	crowbars	2½ cts. per lb.
592	"	channels, car truck and other	1¼ cts. per lb.
	"	coated, see provisos to Sheet Iron below.	
592	"	columns, or parts, or sections of columns	1¼ cts. per lb.
	"	corrugated or crimped, see Sheet Iron below.	
	"	fence wire rods, see Wire Rods.	
594	"	fence, flat, with longitudinal ribs, for manf. of fencing,	6-10 ct. per lb.
574	"	fish plates or splice bars for railways	1¼ cts. per lb.
630	"	filings, (decision 5088)	45 per ct.
583	"	flues, or tubes or stays, for boilers, wrought	3 cts. per lb.
	"	flats, see Bar Iron above.	

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
577	Iron,	forgings for vessels, steam engines and locomotives or parts thereof, weighing 25 lbs. or more	2 cts. per lb.
	"	forgings for axles, see Iron Axles above.	
581	"	forgings of, or forged iron, of whatever shape, or in whatever stage of manufacture, not specially enumerated or provided for	2½ cts. per lb.
	"	galvanized, see provisos to Sheet Iron below.	
592	"	girders	1¼ cts. per lb.
	"	glanced, see Sheet Iron below.	
571	"	hatters' irons, cast	1¼ cts. per lb.
579	"	hammers, blacksmiths'	2½ cts. per lb.
630	"	" other than blacksmiths	45 per ct.
578	"	hinges finished, or hinge blanks	2½ cts. per lb.
615	"	hollow ware, coated, glazed or tinned	3 cts. per lb.
	"	" " other, see Castings above.	
569	"	hoops for bailing purposes, not thinner than No. 20 wire guage or cotton ties, (see proviso to Hoop Iron below)	35 per ct.
568	"	hoop, or band, or scroll, or other iron, 8 inches or less in width and not thinner than No. 10 wire guage	1 ct. per lb.
		thinner than No. 10 and not thinner than No. 20 wire guage	1 & 2-10 cts. per lb.
		thinner than No. 20 wire guage	1 & 4-10 cts. per lb.
		Provided, that all articles not specially enumerated or provided for, whether wholly or partly manf'd, made from sheet, plate, hoop, band or scroll iron herein provided for, or of which such sheet, plate, hoop, band or scroll iron shall be the material of chief value, shall pay ¼ ct. per lb. more duty than that imposed on the iron from which they are made or which shall be such material of chief value.	
592	"	joists	1¼ cts. per lb.
559	"	kentledge	3-10 ct. per lb.
559	"	manganese, in blocks and slabs, (decision 1991)	3-10 ct. per lb.
	"	malleable, castings of, see iron castings, above.	
630	"	manufactures, articles or wares, not specially enumerated or provided for, composed wholly or in part of iron, whether partly or wholly manufactured, (see proviso to hoop iron, above)	45 per ct.
577	"	mill irons and mill cranks, wrought	2 cts. per lb.
	"	moisic iron, defined in paragraph 349.	
	"	nail wire rods, see Wire rods.	
572	"	nails, cut	1¼ cts. per lb.
582	"	" horse-shoe, hob and wire, and all other wrought nails, not specially enumerated or provided for	4 cts. per lb.

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
576	Iron	nuts, wrought, (also see iron bolts)	2 cts. per lb.
	"	ore, see Ore.	
501	"	oxide of, or colcothar, (decision 4914,) see also paragraph 893	25 per ct.
559	"	pig	3-10 ct. per lb.
570	"	pipe, cast, of every description	1 ct. per lb.
584	"	pipes or tubes, wrought, other than boiler tubes	2½ cts. per lb.
571	"	plates and stove plates, cast	1¼ cts. per lb.
	"	plate, see Boiler iron, above.	
592	"	posts, or parts or sections of posts	1¼ cts. per lb.
	"	polished or planished, see Sheet Iron below.	
507	"	powder (decision 1747)	25 per ct.
560	"	railway bars, weighing more than 25 lbs. to yard	7-10 ct. per lb.
574	"	" chairs, (decision 276)	1¼ cts. per lb.
574	"	" fish plates or splice bars	1¼ cts. per lb.
563	"	rails, tee, weighing not over 25 lbs. to yard	9-10 ct. per lb.
563	"	" flat, punched	8-10 ct. per lb.
	"	rivet wire rods, see Wire rods.	
578	"	rivets	2½ cts. per lb.
	"	rods, see Wire rods.	
564	"	round in coils, or rods, less than 7-16 inch in diameter, (see Bar Iron above)	1 & 2-10 cts. per lb.
	"	rolled, see Bar Iron above.	
571	"	sadirons, cast	1¼ cts. per lb.
559	"	scrap, wrought and cast	3-10 ct. per lb.
		But nothing shall be deemed scrap iron except waste or refuse iron that has been in actual use and is fit only to be remanufactured.	
	"	screw wire rods, see Wire rods.	
595	"	screws, commonly called wood screws,	
		2 inches or over in length	6 cts. per lb.
		1 inch and less than 2 inches in length	8 cts. per lb.
		over ¼ inch and less than 1 inch in length	10 cts. per lb.
		¼ inch and less in length	12 cts. per lb.
	"	scroll, see Hoop Iron above.	
565	"	sheet, common or black, thinner than 1½ inches and not thinner than No. 20 wire guage	1 & 1-10 cts. per lb.
		thinner than No. 20 and not thinner than No. 25 wire guage	1 & 2-10 cts. per lb.
		thinner than No. 25 and not thinner than No. 29 wire guage	1 & 5-10 cts. per lb.
		thinner than No. 29 wire guage, and all iron commercially known as common or black tagger's iron, whether put up in boxes or bundles or not, (see proviso to Hoop Iron above.)	30 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
566	Iron,	sheet, polished, planished or glanced by whatever name designated	2½ cts. per lb.
565		Provided that on all iron sheets or plates, (except tin plates, terne-plates and taggers tin,) when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, ¾ ct. per lb. additional.	
566		Provided, that plate or sheet or tagger's iron by whatever name designated, other than the polished, planished or glanced, provided for, which has been pickled or cleaned by acid, or by any other material or process, and which is cold rolled, shall pay ¼ ct. per lb. more duty than the corresponding gauges of common or black sheet or tagger's iron.	
567	"	sheets, or plates, or tagger's iron, coated with tin or lead, or with a mixture of which these metals is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates and taggers' tin	1 ct. per lb.
567	"	" corrugated or crimped	1 & 4-10 cts. per lb.
576	"	shoes, wrought, for horse, mule or ox	2 cts. per lb.
	"	skelp, see Boiler Iron above.	
	"	in slabs, see Bar Iron above.	
559	"	spiegeleisen	3-10 ct. per lb.
	"	sprigs, see Tacks below.	
592	"	structural shapes	1¼ cts. per lb.
572	"	spikes, cut	1¼ cts. per lb.
576	"	" wrought	2 cts. per lb.
574	"	splice bars, or fish plates, for railways	1¼ cts. per lb.
	"	in squares, see Bar Iron above.	
467	"	sulphate of, or copperas	3-10 ct. per lb.
	"	sulphuret, see Ore.	
583	"	stays or tubes or flues for boilers	3 cts. per lb.
571	"	stove plates, cast	1¼ cts. per lb.
579	"	sledges	2½ cts. per lb.
592	"	T T	1¼ cts. per lb.
573	"	tacks, brads or sprigs, cut. not exceeding 16 oz. to the 1000	2½ cts. per 1000.
		exceeding 16 oz. to the 1000	3 cts. per lb.
	"	taggers' irons, see proviso to Sheet Iron above.	
571	"	tailors' irons, cast	1¼ cts. per lb.
569	"	ties, cotton, or hoops for baling purposes, not thinner than No. 20 wire gauge, (see proviso to hoop iron above)	35 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
630	Iron, telegraph cable (decision 1677)	45 per ct.
593	" tires, locomotive, car and other railway tires or parts of, wholly or partly manufactured	2½ cts. per lb.
	provided that iron ingots, cogged ingots, blooms or blanks for the same, without regard to the degree of manufacture	2 cts. per lb.
579	" track tools	2½ cts. per lb.
583	" tubes or flues or stays for boilers, wrought	3 cts. per lb.
584	" " other than boiler or pipes, wrought	2½ cts. per lb.
630	" turnings (decision 5088)	45 per ct.
571	" vessels, cast (see Iron Hollow ware)	1½ cts. per lb.
576	" washers, wrought	2 cts per lb.
579	" wedges	2½ cts. per lb.
	" wire, wire rods, and articles made of wire, see Wire and wire rods.	
577	" wrought, for ships and forgings of iron for vessels, steam engines, and locomotives and parts thereof, weighing each 25 lbs. or more	2 cts. per lb.
598	No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any partly manufactured article of iron or steel, or upon any manufacture of iron and steel.	
421	Isinglass or fish glass	25 per ct.
	Istle or Tampico fiber (decisions 390-3320) as Sisal grass.	
	Italian cloths, see Woolen Dress Goods.	
1141	Ivory and vegetable ivory, unmanufactured	free.
813	" " " " all manufactures of, not specially enumerated or provided for	30 per ct.
821	" buttons (decision 4346)	25 per ct.
810	" beads	50 per ct.
502	" drop black	25 per ct.
838	" dice, draughts, chessmen, chess balls, and billiard and bagatelle balls	50 per ct.
873	" jewelry (decision 5161)	25 per ct.
1141	" nuts	free.
839	" toys	35 per ct.

J.

	Jackets, see Clothing.	
954	Jalap	free.
	Japan as varnish (decision 2946.)	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1007	Japanese wax (decision 2225)	free.
871	Japanned wares of all kinds, not specially enumerated or provided for	40 per ct.
	" coach and harness hardware, see Saddlery.	
1221	Japonica terra	free.
	Jars, as Bottles.	
985	Jasmine or Jasimine oil	free.
496	Jaune indien (decision 5686)	35 per ct.
	Jeans, as Cotton cloth.	
1051	Jeddo gum, crude	free.
508	" " otherwise than crude	10 per ct.
716	Jellies of all kinds	35 per ct.
872	Jet, manufactures of, and imitations of	25 per ct.
1142	" unmanufactured	free.
873	" bead jewelry (decision 5246)	25 per ct.
810	" beads	50 per ct.
873	" jewelry (decision 5161)	25 per ct.
	Jewelry, viz:	
873	real or mock jewelry, of all kinds * (decision 5161)	25 per ct.
873	bead jewelry (decision 5246)	25 per ct.
539	china settings for jewelry (decision 4971)	60 per ct.
539	china charms, decorated	60 per ct.
839	Jews harps, (decision 2613)	35 per ct.
	Joints, India, see India Malacca Joints.	
592	Joists, iron or steel	1¼ cts. per lb.
1143	Joss-sticks, or joss light	free.
986	Juglandium oil	free.
715	Juice, cherry, (decision 3672-5326)	20 per ct.
958	" concentrated, sour orange, (decision 2345)	free.
	" beet, see Sugars.	
715	" fruit, (decision 5398)	20 per ct.
958	" lemon	free.
439	" licorice	3 cts. per lb.
958	" lime	free.
	" medicinal, see Preparations.	

* The Court held in the case of Hecht *vs.* Arthur that steel brooches, brass ear-rings, gilt chains, ear drops and bracelets; ornaments of the same kind made of horn, shell, ivory, and *various materials*, and imitation of turquoise set, should be classified under the provision for *jewelry*, and the Department therefore decided that articles of this class *generally*, which are adapted and designed for use as jewelry, shall be hereafter classified under the provision above cited (decision 5103.)

Articles of jewelry which *are* to contain precious stones by way of adornment, and which are as complete as those which are *not* intended to be set, are practically within the range of *jewelry*, (decision 5208.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1051	Juniper berries, crude	free.
508	" " otherwise than crude	10 per ct.
987	" oil	free.
1144	Junk, old	free.
747	Jute	20 per ct.
	" articles and manufactures of, see Flax, manufactures of.	
746	" butts	$5 per ton.
	" carpeting, see Carpets.	
746	" rejections (decision 2695)	$5 per ton.
1175	" seed, (decision 1629)	free.
1169	" thread waste for manuf. of paper (decision 1836)	free.
	" waste, see Paper Stock.	
749	" yarns	35 per ct.

K.

1031	Kainite	free.
1051	Kamala or Kameela (decision 3201) crude drug	free.
839	Kaleidescopes, toys (decision 2386)	35 per ct.
864	Kangaroo skins, with hair on, and dressed (decision 3640)	20 per ct.
1134	" " raw	free.
704	Kaoka, as coffee substitute (decision 4564)	2 cts. per lb.
512	Kaoline or china clay	$3 per ton.
955	Kelp	free.
559	Kentledge, iron	3-10 ct. per lb.
1104	Kermes, animal, for dyeing	free.
1168	Kernels of palm nuts	free.
506	Kerosene oil	25 per ct.
571	Kettles, cast iron	1¼ cts. per lb.
615	" iron, coated, glazed or tinned	3 cts. per lb.
630	" any other metal	45 per ct.
1030	Kiserite, (decision 680)	free.
	Kindergarten schools, articles specially imported for, (decision 2076) see Societies.	
1052	Kine pox, (vaccine virus)	free.
501	Kings yellow	25 per ct.
	Kirschwasser, see Liquors	
506	Kissengen salts, (decision 2271)	25 per ct.
1246	Kittool fibre, oiled drawn, (decision 2780)	20 per ct.
1149	Knees, ship, (decision 3602)	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
777	Knit goods, composed wholly or in part of wool, worsted, or animal hair,	
	valued not over 30 cts. per lb.	10 cts. per lb. & 35 per ct.
	" over 30 cts. & not over 40 cts. per lb.	12 cts. per lb. & 35 per ct.
	" over 40 cts. & not over 60 cts. per lb.	18 cts. per lb. & 35 per ct.
	" over 60 cts. & not over 80 cts. per lb.	24 cts. per lb. & 35 per ct.
	" over 80 cts. per lb.	35 cts. per lb. & 40 per ct.
	Knit goods of cotton, see Cotton Stockings, &c.	
630	Knitting machines	45 per ct.
619	" " needles for (decision 3434)	35 per ct.
620	" needles	25 per ct.
630	Knives, beam	45 per ct.
611	" bowie	35 per ct.
611	" bread	35 per ct.
611	" blades for table knives, (decision 1795)	35 per ct.
630	" " " pocket knives, (decision 1363)	45 per ct.
611	" budding	35 per ct.
611	" butchers', (decision 199)	35 per ct.
611	" cook's	35 per ct.
630	" curriers', (decision 5011)	45 per ct.
630	" drawing, (decision 4870)	45 per ct.
611	" farrier, (decision 5011)	35 per ct.
630	" flesher	45 per ct.
611	" fruit	35 per ct.
630	" hay	45 per ct.
621	" pen and pocket, (decision 4236)	50 per ct.
621	" " " " with spoon and fork, (decision 5499)	50 per ct.
611	" pruning	35 per ct.
630	" putty, (decision 368)	45 per ct.
611	" shoe	35 per ct.
630	" straw, (decision March 30, 1865)	45 per ct.
611	" table, and forks	35 per ct.
630	" tanners', (decision 4870)	45 per ct.
839	" toy, (decision 2632)	35 per ct.
541	Knobs, earthenware, not decorated	55 per ct.
548	" glass, plain	40 per ct.
549	" " other than plain	45 per ct.
624	" gilt or plated	35 per ct.
630	" brass, iron or any other metal	45 per ct.
841	Knots of gold, silver, or any other metal	25 per ct.
470	Kremnitz (white lead)	3 cts. per lb.
1028	Kryolith or cryolite	free.
1031	Kyanite or cyanite	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.

L.

798	Labels, paper, printed, (decision 4432)	25 per ct.
802	" " blank	15 per ct.
624	" plated or gilt	35 per ct.
867	" cotton and india rubber, (decision 1875)	30 per ct.
956	Lac dye, crude, seed, button, stick and shell	free.
957	" spirits	free.
1048	" sulphur or precipitated	free.
739	Lace, cotton *	40 per ct.
739	" curtains (window) cotton	40 per ct.
841	" of gold, silver or any other metal	25 per ct.
	" for hats, bonnets and hoods, see Hats.	
751	" linen or flax *	30 per ct.
797	" silk	50 per ct.
797	" " beaded (decision 2141)	50 per ct.
	" worsted (decision 4360) as manufactures of worsted, see Woolens.	
	Laces, shoe (decision 4806) as braids.	
911	Lactarine	free.
630	Ladles, gold, silver or German silver	45 per ct.
624	" plated, gilt or britannia	35 per ct.
630	" wrought iron	45 per ct.
	Lakes, see Paints.	
1121	Lamb skins, raw (decision 4185)	free.
864	" " dressed (decision 717)	20 per ct.
501	Lampblack	25 per ct.
539	Lamps, china or earthenware, decorated	60 per ct.
624	" gilt or plated	35 per ct.
630	" glass and metal	45 per ct.
630	Lancets, (decision 5011)	45 per ct.
1233	Lance wood, unmanufactured	free.
630	Lanterns, glass and metal	45 per ct.

* Under the term lace is included any article made altogether by the lace maker without further manufacture or additions.—Collars, fichus, &c. would be so embraced, being articles entirely completed by lace makers, (decision 5534.) If however, lace or articles of lace are further manufactured after leaving the lace maker's hands they are to be classed as manufactures of cotton, flax or hemp, (decision 5322.) Worsted yak lace, although generally used for trimming dresses and cloaks, is a different article from dress trimmings, and is dutiable as a manufacture of worsted, (decision 4360.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
839	Lanterns, magic, if toys (decision 2569)	35 per ct.
557	" " slides (decisions 2319-2633)	45 per ct.
672	Lard	2 cts. per lb.
1133	Lariats as hide rope (decision 4751)	free.
	Last blocks, see Blocks.	
	Lastings, see Woolens.	
	" for buttons, see Buttons.	
647	Lasts, wood	35 per ct.
639	Laths	15 cts. per 1000 pieces.
536	Laudanum, see Opium	40 per ct.
1051	Laurel berries, crude	free.
508	" " otherwise than crude	10 per ct.
506	" oil	25 per ct.
1145	Lava, unmanufactured	free.
541	" gas burners (decision June 15, 1858)	55 per ct.
988	Lavender oil	free.
975	" spike oil or aspic oil	free.
	Lavender water, see Preparations.	
	Lawns, cotton, as Cotton Cloth.	
	" linen, see Linens under title Flax.	
630	Lead, articles, manufactures, or wares, not specially enumerated or provided for, composed wholly or in part of lead, whether partly or wholly manufactured	45 per ct.
468	" acetate of, brown	4 cts. per lb.
469	" " white	6 cts. per lb.
1246	" ashes, (decision 556,) not 50 per ct. of lead	10 per ct.
602	" " over 50 per ct. of lead, as lead ore, (decision 3649)	1½ cts. per lb.
603	" bar	2 cts. per lb.
1179	" black, or plumbago, (decision 491)	free.
501	" chromate of, (chrome yellow)	25 per ct.
602	" dross	1½ cts. per lb.
471	" litharge	3 cts. per lb.
603	" molten	2 cts. per lb.
473	" nitrate of	3 cts. per lb.
603	" old refuse, run into blocks and bars	2 cts. per lb.
603	" " scrap, fit only to be remanufactured	2 cts. per lb.
602	" ore	1½ cts. per lb.
603	" pig	2 cts. per lb.
604	" pipes	3 cts. per lb.
887	" for pencils, (decision 2517)	10 per ct.
472	" red	3 cts. per lb.
604	" in sheets or shot	3 cts. per lb.
	" sugar of, (decision 411,) as acetate above.	
603	" scraps, old, fit only to be remanufactured	2 cts. per lb.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
839	Lead toys	35 per ct.
470	" white, when dry or in pulp	3 cts per lb.
470	" " ground or mixed in oil	3 cts. per lb.
612	Leaf, Dutch or bronze metal	10 per ct.
612	" " in bulk and not in books, (decision 4508)	10 per ct.
614	" gold, per package of 500 leaves	$1.50 per package.
626	" silver, per package of 500 leaves	75 cts. per package.
630	" other metal, (decisions 2113–2674–2906–5298)	45 per ct.
	Leakage, see paragraphs 212–722.	
877	Leather, all articles and manufactures of, or leather component part, not specially enumerated or provided for	30 per ct.
874	" bend or belting	15 per ct.
850	" gloves, wholly or partly manufactured	50 per ct.
877	" boots, shoes and slippers	30 per ct.
814	" hats and caps	30 per ct.
874	" sole, (Spanish or other)	15 per ct.
874	" not specially enumerated or provided for	15 per ct.
875	" upper, of all other kinds, dressed, and calf skins tanned, or tanned and dressed	20 per ct.
875	" morocco, finished	20 per ct.
876	" " skins, tanned, but unfinished	10 per ct.
931	" old scraps	free.
874	" new scraps of sole leather, (decision 1847)	15 per ct.
1104	Leaves for dyeing, in crude state	free.
1051	" crude	free.
508	" otherwise than crude	10 per ct.
932	Leeches	free.
446	Lees crystals	4 cts per lb.
	Leghorn materials for hats, &c., see Hats.	
958	Lemon juice	free.
989	" oil	free.
982	" grass or citronella oil	free.
1166	" peel, not preserved, candied or otherwise prepared	free.
716	" " if candied, (decision 1370)	35 per ct.
711	Lemons, in boxes of capacity not exceeding 2½ cubic feet.	30 cts. per box.
	" in half boxes, capacity not exceeding 1¼ cubic feet.	16 cts. per ½ box:
	" in bulk	$2 per 1000.
712	" in packages, not especially enumerated or provided for	20 per ct.
549	Lenses, glass	45 per ct.
1121	Leopard skins, raw	free.
864	" " dressed	20 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Libraries, articles specially imported for, see Societies.	
1051	Lichens, crude	free.
508	" otherwise than crude	10 per ct.
1119	Lichi fruit, dried, (decision 3162)	free.
959	Licorice root, unground	free.
439	" paste or roll	7½ cts. per lb.
439	" juice	3 cts. per lb.
1146	Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life	free.
1238	Lignum vitae, unmanf'd	free.
936	Lima bark	free.
878	Lime, (including shell lime, decision 2894)	10 per ct.
506	" acetate of	25 per ct.
458	" borate of	3 cts. per lb.
1033	" chloride of, or bleaching powder	free.
1032	" citrate of	free.
459	" hydraulic, (decision 3517) as Roman Cement	20 per ct.
	" sulphate of, see Plaster of Paris.	
501	" white	25 per ct.
698	Limes in brine, (decision 5190)	35 per ct.
713	" in natural state	20 per ct.
958	" juice of	free.
990	" oil of	free.
901	Lime stone, for building purposes, (decision 2890) unmanfd. or undressed	$1 per ton.
901	" " if hewn, dressed or polished	20 per ct.
1246	" " rubble, (decisions 35-2890) as taken from quarry	10 per ct.
750	Linen thread, twine, and pack thread	40 per ct.
	Linens, see Linens under title Flax.	
750	Lines, fishing, linen	40 per ct.
797	" " silk	50 per ct.
	Liniments, see Preparations.	
	Linings, dutiable according to the material.	
	" coat, woolen, see Woolen Dress Goods.	
754	Linoleum, (decision 3560) as oil cloth	40 per ct.
880	Linseed, 56 lbs. to the bushel	20 cts. per bushel.
1246	" meal	20 per ct.
1163	" oil cake	free.
442	" oil, 7½ lbs. to the gall. (decision 3473)	25 cts. per gall.
738	Lint, cotton	35 per ct.
750	" linen	40 per ct.
965	Liquid orchil	free.
	Liquorice, see Licorice.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Liquors, viz: Brandy, Cordial, Wines, &c.*	
	Absinthe, see cordials, &c., below.	
	Alcoholic compounds, other than below, see Alcoholic.	
730	Ale, porter and beer, in bottles or jugs, of glass, stone, or earthenware † (decision 4068)	35 cts. per gall.
	otherwise than in bottles or jugs as above	20 cts. per gall.
	glass bottles containing malt liquors, do not pay 8 cts. each (decision 4190) but as bottles filled, see Bottles.	
731	Ale or beer, ginger, (the bottles or jugs not dutiable)	20 per ct.
	Angostura bitters, dutiable as spirits (decision 3053.)	
	Arrack, see Cordials, &c. below.	
729	Bay rum, or bay water, whether distilled or compounded	$1.00 per gallon first proof.
	in proportion for any greater strength than first proof.	
724	bottles dutiable at 8 cents each, in addition.	
	Bitters, see Cordials, &c. below.	
725	Brandy ‡ and other spirits manufactured or distilled from grain or other materials not specially enumerated or provided for	$2 per proof gall.
724	bottles pay an additional duty of 8 cents each.	
531	Coloring for brandy	50 per ct.
531	" " beer (decision 3732)	50 per ct.
	Chinese wine, so called, dutiable as spirits, (decision 1987.)	

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*Dealers in Liquors to pay "*Special Taxes*," see paragraphs 316 to 319 and 372.

The Department authorizes the adoption of the practice of stating in entries of distilled spirits, the actual number of wine gallons, with the duty assessed thereon according to the number of degrees proof at two cents a degree of each gallon, instead of stating the number of proof gallons at two dollars per gallon, as now practiced, as it is more simple and correct, in that it does away with fractional statements of gallons.—(Department Letters of February 24, 1871, and October 23, 1871.)

The importation of wines, together with assorted spirituous liquors, or of an assortment of spirituous liquors in a case or package, is not prohibited, provided the package contains not less than one dozen bottles of liquor.—(Decision 795.)

The restricted quantity which may be imported in a package, applies only to brandy and other spirituous liquors, and that wine, other than that put up in bottles, may be imported in any capacity.—(Decision 17.)

†Under existing laws there are no restrictions to the size of the package in which beer, ale and porter may be imported.—(Decision 63.)

‡Brandy imported in small glass barrels, ornamental in character, not prohibited if packed one dozen to the case; such barrels however are not dutiable at 3 cents each, that rate being applicable only to bottles commercially known as such (decision 3431,) also see note to unusual coverings, page 175.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Liquors.—*Continued.*	
727	Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages or bitters containing spirits, not specially enumerated or provided for	$2 per proof gall.
724	bottles pay an additional duty of 3 cts. each.	
	Kirschwasser, see Cordials, &c. above.	
	Mescal, dutiable as spirits, (decision 2448.)	
	Ratafia, see Cordials, &c. above.	
	Spirits, see Brandy, &c. above.	
	Spumante or foaming wines, as sparkling wines, it being immaterial whether the resemblance is due to natural or artificial causes, (decision 2367.)	
723	Vermuth pays the same duty as still wines.	
	Whiskey, see Brandy, &c. above.	
722	Wines, still, in casks	50 cts. per gall.
722	Wines, still, in bottles, per case of one doz. bottles, each bottle containing not more than one quart and more than one pint, or per case of twenty-four bottles, each bottle containing not more than one pint	$1.60 per case.
	any excess beyond these quantities found in such bottles shall be subject to a duty of 5 cents per pint or fractional part thereof, but no separate or additional duty shall be collected on the bottles.	
721	Wines, champagne and all other sparkling wines, (decision 2367,) in bottles, containing each not more than one quart, and more than one pint.	$7 per doz. bottles.
	containing not more than one pint each, and more than one-half pint	$3.50 per doz. bottles.
	containing one-half pint each or less.	$1.75 per doz. bottles.
	in bottles containing more than one quart each, shall pay, in addition to $7 per doz. bottles, on the quantity in excess of one quart per bottle, at the rate of	$2.25 per gall.
724	bottles pay an additional duty of	3 cts. each.
722	Provided, that any wines imported containing more than 24 per ct. of alcohol, shall be forfeited to the United States.	
722	Provided, that there shall be no allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits, (ales, beer and porter, embraced under the term liquors, decision 2308.)	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Liquors, viz: Brandy, Cordials, Wines, * &c.—*Continued.*	
726	Preparations or compounds of which distilled spirits are a component part of chief value, not specially enumerated or provided for, shall pay a duty not less than that imposed upon distilled spirits, (decisions 4374-5398.)	
724	Provided, that wines, brandy, and other spirituous liquors imported in bottles, shall be packed in packages containing not less than one dozen bottles in each package.	
725	Provided that each and every gauge or wine gallon of measurement, shall be counted as at least one proof gallon, and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue, (see paragraph 321, below.)	
321	Proof spirit shall be held to be that alcoholic liquor, which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at 60 deg. Fahren't.	
728	No lower rate or amount of duty shall be collected on brandy, spirits or other spirituous beverages, than that fixed for the description of first proof, but shall be increased in proportion for any greater strength than the strength of first proof.	
728	And all imitations of brandy or spirits of wines, imported by any names whatever, shall pay the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.	
725	Provided, that any brandy or spirituous liquors, imported in casks of less capacity than 14 gallons, shall be forfeited to the United States.	
	Liquors, domestic, exported and returned, see United States.	

* That all distilled spirits, wines and malt liquors, imported in pipes, hogsheads, tierces, barrels, casks, or other similar packages, shall be first placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected, marked and branded, by a U. S. custom's gauger, and a stamp affixed to each package, indicating the date and particulars of such importations, (decisions 3962-4086-4087-4281-4920-5029.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Literary societies, articles specially imported for, see Societies.	
471	Litharge	3 cts. per lb.
1147	Lithographic stones, not engraved	free.
1246	" " engraved, (decision 5048)	20 per ct.
1246	" " " if old and unfit for use, (decision 1925)	20 per ct.
	Lithographic fashion plates, see Fashion Plates.	
798	Lithographs, (decision 3941)	25 per ct.
960	Litmus, prepared or not prepared	free.
	Lobsters, see Fish.	
1148	Loadstones	free.
630	Locks, brass, iron, or other metal	45 per ct.
	" for guns, see Gun Locks.	
	Locomotives or parts of, see Iron or Steel.	
	Logs and round timber, see Wood.	
	Logwood, see Dyewoods.	
	Looking-glass plates, see Glass.	
	" " frames, see Frames.	
	Lotions and Lozenges, medicinal, see Preparations.	
	Lumber, see Lumber under title Wood.	
506	Lunar caustic moulds, (decision 837)	25 per ct.
1051	Lupulinum, crude, (decision 3201)	free.
557	Lustres, glass	45 per ct.
883	Lutes, and parts of, (decision 4453)	25 per ct.
839	" if toys	35 per ct.
1008	Lye of wood ashes	free.

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1150	Maccaroni, and vermicelli	free.
961	Mace	free.
991	" oil of	free.
	Machine blanketing, see Belts.	
630	Machines, sewing, (decision 1471)	45 per ct.
	Machinery, models of, see Models.	
1240	" imported for repair	free.
630	" of steel or iron	45 per ct.
	Mackerel, see Fish.	
962	Madder, and Mungeet or Indian madder, ground or prepared, and extract of	free.
501	" lake, (decision 4833)	25 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
501	Madder, prepared for paint, (decision 4833)	25 per ct.
1051	" root, crude	free.
630	Magic lanterns, metal and glass	45 per ct.
839	" " if toys	35 per ct.
506	Magnesia, acetate of	25 per ct.
475	" calcined	10 cts. per lb.
1035	" cement (decision 5304)	free.
507	" citrate (decision 2682)	25 per ct.
474	" medicinal, carbonate of	5 cts. per lb.
476	" sulphate of, or epsom salts	½ ct. per lb.
513	" Henry's, (decision 223)	50 per ct.
1035	Magnesite, or native mineral carbonate of magnesia (decision 5304)	free.
1034	Magnesium	free.
	Magnetic iron sand or ore, (decision 5) crude mineral substances, see Minerals.	
1151	Magnets, toy or other (decision 5293)	free.
1233	Mahogany, unmanufactured	free.
646	" manufactures of, (see Furniture)	35 per ct.
630	Mails, weaving, iron or steel	45 per ct.
	Maine, products of the forests of, see paragraphs 1238 & 1239.	
	Maize, see Corn.	
	Malacca Joints, see India Joints.	
575	Malleable iron castings, not specially enumerated or provided for	2 cts. per lb.
647	Mallets, wood	35 per ct.
676	Malt, barley, per bushel of 34 lbs	20 cts. per bush.
	" extract, if not proprietary (decision 5372) as ale or beer, see Liquors.	
513	" " if proprietary (decision 4834)	50 per ct.
1036	Manganese, oxide and ore of (decision 4114)	free.
1036	" " ground (decision 2915)	free.
	Manganiferous iron ore, see Ore of Iron.	
1119	Mangoes	free.
886	Manikins, of papier mache (decision 3831)	30 per ct.
745	Manilla and other like substances for hemp, not specially enumerated or provided for	$25 per ton.
	" cordage, see Cordage.	
	" manufactures of, see flax, &c. manufactures of.	
	" for vessels, see Vessels.	
963	Manna	free.
	Mantillas, see Clothing.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1246	Manufactures, all articles manufactured in whole or in part, not enumerated or provided for *	20 per ct.
	Manufactures of the United States exported and returned, see United States.	
1009	Manufacturing purposes, acids for, not specially enumerated or provided for	free.
920	Manures, guano, and all substances expressly used for manure, (decision 4210)	free.
1152	Manuscripts, (decisions 1654-3497-3515)	free.
798	Maps	25 per ct.
1073	" printed and manufactured more than 20 years at the date of importation	free.
	" specially imported for schools or societies, see Societies.	
	" for United States, see United States.	
881	Marble, of all kinds, in block, rough or squared	65 cts. per cubic foot.
881	" veined, sawed, dressed, or otherwise	$1.10 per cubic foot.
882	" manufactures of, not specially enumerated or provided for	50 per ct.
	" casts and statuary, specially imported for schools and societies, see Societies.	
882	" bass reliefs, (decision 2706)	50 per ct.
881	" paving tiles	$1.10 per cubic foot.
881	" slabs	$1.10 per cubic foot.
	" statuary, see Art.	
882	" table tops, (decision 3858)	50 per ct.
839	Marbles, glass, china, or other material, (decisions 3264-3821)	35 per ct.
716	Marmalade, as sweetmeats	35 per ct.
1153	Marrow, crude	free.
513	" perfumed, as hair oil	50 per ct.
1154	Marsh mallows	free.
1154	" " powdered, (decision 3225)	free.
1051	Mastic gum, crude	free.
508	" " otherwise than crude	10 per ct.

* Manufactures of the various materials have been placed under the titles of the materials of which composed, for the reason that different rates of duty are imposed on different articles manufactured of the same material; for example, manufactures of paper will be found under "Paper," because paper boxes, paper envelopes, articles of Papier Mache, and other manufactures of paper not specially enumerated, pay different rates of duty.—(See note on page 174, and paragraph 1246.)

Where the several parts of a manufactured article are readily separable for classification and assessment of duty, and are separately valued in the invoice, each will be charged according to its characteristics.—(Reg. of 1874, page 216, and decision 3319.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
802	Masks, paper, for adults, (decision Nov. 2, 1866)	15 per ct.
886	" papier mache, for adults	30 per ct.
797	" silk, for adults	50 per ct.
839	" if toys, of any material (decision Nov. 2, 1866)	35 per ct.
847	Matches, friction or lucifer, of all descriptions	35 per ct.
648	Match blocks, (decision 5307)	20 per ct.
647	" splints, wood, (decision 2708)	35 per ct.
1216	Maté or Brazilian tea, (decision 3909) assimilating to tea, see paragraph 1246	free.
	Mathematical instruments, specially imported for schools or societies, see Societies.	
	" " " dutiable according to the material.	
1051	Matico leaf, crude	free.
508	" " otherwise than crude	10 per ct.
846	Matting, floor, exclusively of vegetable substances	20 per ct.
846	" cocoa, with slight mixture of wool, (decision 1050)	20 per ct.
765	" for covering tea chests, grass, (decision 3635)	35 per ct.
	Mats for floors, see Carpets.	
868	" table, india rubber, (decision 4252)	25 per ct.
	" " leather and worsted, (decision 4059) as manufactures of worsted, see Woolens.	
1159	Mattresses or beds, moss, seaweeds, and all other vegetable substances used for	free.
1132	" " " curled hog's hair for, not fit for bristles	free.
857	" " " curled hair for, except hog's hair	25 per ct.
679	Meal, corn, per bushel of 48 lbs	10 cts. per bushel.
1246	" linseed	20 per ct.
686	" rice, (decision 5678)	20 per ct.
680	" oat	½ ct. per lb.
669	Meat, extract of	20 per ct.
697	Meats prepared, of all kinds	25 per ct.
1246	" in carcasses, dressed, other than beef and pork, (decision 2325)	10 per ct.
1155	Medals, gold, silver or copper	free.
1084	" cabinets of	free.
	Medicinal preparations, see Preparations.	
1009	" purposes, acids for, not specially enumerated or provided for	free.
1051	" barks, flowers, leaves, plants, roots, & seeds, crude	free.
508	same, otherwise than crude	10 per ct.
1156	Meerchaum, crude or raw	free.
1156	" cleaned, waxed and polished, (decision 3850)	free.
	Melada and concentrated melada, see Sugars.	
883	Melodeons, and parts of, (decision 4453)	25 per ct.
507	Menthol or Japanese peppermint camphor (decision 4963)	25 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
625	Mercury or quicksilver	10 per ct.
	" preparations of, see Preparations.	
	Merino wool, see Wool.	
	Mescal (decision 2448) see Liquors.	
1025	Metallic arsenic, cobalt	free.
	Metal alloys, see Alloys.	
600	Metal, composition, of which copper is a component material of chief value, not specially enumerated or provided for, (see paragraph 348)	3 cts. per lb.
608	" sheathing or yellow, not wholly of copper, nor wholly nor in part of iron, ungalvanized, in sheets, 48 inches long and 14 inches wide, and weighing from 14 to 34 ounces per square foot *	35 per ct.
	" sheathing, yellow, copper chief value, see paragraph 348.	
627	" type	20 per ct.
629	Metals, unwrought, not specially enumerated or provided for	20 per ct.
	" such as iron, steel, &c., see respective titles.	
883	Metalophones, with complete diatonic scale (decision 3399)	25 per ct.
889	" if other than above, as toys	35 per ct.
630	Metronomes (are not musical instruments by decision 4453)	45 per ct.
1157	Mica and mica waste	free.
1157	" in slabs (decision 2676)	free.
509	" ground (decision 2713)	10 per ct.
1246	Milk (decision 1752)	10 per ct.
690	" preserved or condensed	20 per ct.
1189	" of India rubber	free.
1212	" sugar of	free.
1175	Millet seed	free.
1246	Mill feed (decision 4235)	20 per ct.
577	" irons and cranks, wrought iron	2 cts. per lb.
	Millinery ornaments, see Feathers.	
	Mill stones, see Burr stones.	
509	Minerals, all non-dutiable crude minerals, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for	10 per ct.
1053	" crude, not advanced in value or condition by refining or grinding, or by other process of manu-	

*" Sheathing metal imported by foreign vessels, and intended to be used in sheathing the bottom of said vessel, and no portion of which is intended to be landed or used for any other purpose, held to be liable to duty."—(Decision 534.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Minerals:—*Continued.*	
	facture, not specially enumerated or provided for*	free.
629	Mineral substances in a crude state, not specially enumerated or provided for*	20 per ct.
501	" blue	25 per ct.
1035	" carbonate of magnesia, native, or magnesite	free.
501	" green	25 per ct.
472	" orange	3 cts. per lb.
	" specimens, see Cabinets.	
1007	" wax	free.
1037	" waters,† all, not artificial	free.
453	" " all imitations of natural, and all artificial (decision 5513)	30 per ct.
	Mineralogy, specimens of, see Cabinets.	
	Mirabellen, (decision 2670,) as plums.	
345	Mirbane, oil of, or nitro benzole, (decision 3575,) but see paragraph 497	10 cts. per lb.
	Mirrors, see Glass.	
557	" hand, (decision 3805)	45 per ct.
	Mitts, see Gloves.	
	Mixed materials, see note on page 174.	
	Mixtures, medicinal, see Preparations.	
1174	Models for schools, (decision 612,) as philosophical apparatus	free.
1158	" of inventions and other improvements in the arts; but no article which can be fitted for use, shall be deemed a model, or improvements	free.
	" other, dutiable according to the materials, (decision 253.)	
	Mohair cloth for buttons, see Buttons.	
	" goods, see Woolens.	
	Moisic iron, defined in paragraph 349.	
	Molasses, concrete, and concentrated molasses, see Sugars.	
	Molds, hammer and gun, see Steel Ingots.	
	" for buttons, see Buttons.	

*As these provisions are apparently in conflict, see last paragraph of note on page 174.

† Invoices of imported waters claimed to be natural mineral water must be accompanied by certificates from the owner or manager of the spring, certifying that the water embraced in such invoice is, in fact, natural mineral water, and specifying the spring from which produced.—(decision 3963.)

Natural mineral water artificially charged with gas, to compensate for loss of same in bottling, admitted free of duty.—(Decision 5115.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
506	Molds, lunar caustic, (decision 337)	25 per ct.
	Monumental stones, see Stones.	
	Monstrance, as regalia, (decision 3745,) see Societies.	
	Monuments, imported by societies, see Societies.	
882	" marble	50 per ct.
901	" stone	20 per ct.
866	Moon seed, as poppy seed, (decision 3451)	½ ct. per lb.
995	" " oil, as poppy oil	free.
876	Morocco skins, tanned but unfinished	10 per ct.
875	" " finished, (decision 3671)	20 per ct.
537	Morphia or morphine, and all salts of	$1 per oz.
541	Mortars, earthenware	55 per ct.
538	" common stoneware	25 per ct.
882	" marble	50 per ct.
630	" of any metal	45 per ct.
882	Mosaics, marble, (decision 1448)	50 per ct.
873	" set as jewelry	25 per ct.
557	" assimilating to glass, (decision 4909)	45 per ct.
545	" Florentine, of slate, (decisions 547-2624)	30 per ct.
1051	Moss or mosses, crude, (decision 4924)	free.
508	" " " otherwise than crude	10 per ct.
1159	" for beds and mattresses	free.
843	" dyed, for millinery purposes, (decision 2518)	50 per ct.
	Mother of pearl, see Pearl.	
	Muslins, as Cotton Cloth.	
	Mucilages, medicinal, see Preparations.	
849	Muffs, fur	30 per ct.
877	" foot, leather and dressed sheep skins, (decision 755)	30 per ct.
	Mules, see Animals.	
	Mundic, (decision 507) see Ore.	
	Munjeet, see Madder.	
775	Mungo, woolen	10 cts. per lb.
1104	Murexide, dye	free.
450	Muriate of ammonia, or sal ammoniac, (decision 1896)	10 per ct.
506	" " barytes	25 per ct.
	" " cinchona, see Quinia.	
1042	" " potash	free.
506	" " strontia	25 per ct.
506	" " tin	25 per ct.
1009	Muriatic acid	free.
700	Mushrooms, dried, (decision 1408)	10 per ct.
701	" prepared	30 per ct.
698	" sauce	35 per ct.
883	Music boxes and parts of, (decision 4453)	25 per ct.
883	" " playing one tune, (decision 5195)	25 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
798	Music, in sheets or bound, (decision 3503)	25 per ct.
798	" paper, with lines only, (decision 4991)	25 per ct.
883	Musical instruments, * of all kinds, and parts of, (decision 4453)	25 per ct.
839	" " " if toys	35 per ct.
1086	" " " strings, of catgut or gut cord	free.
883	" " " " of any other material, (decision 4453)	25 per ct.
921	Musk, crude, in natural pod,	free.
921	" " with portion of pod removed, (decision 5646)	free.
513	" prepared as perfumery	50 per ct.
616	Muskets	25 per ct.
630	Musket bayonets, (see foot note to Guns)	45 per ct.
630	" barrels	45 per ct.
630	" rods, iron	45 per ct.
	" stocks, see Blocks.	
720	Mustard, ground, or preserved, in bottles or otherwise	10 cts. per lb.
1175	" seed	free.
506	" oil	25 per ct
1246	Mutton, dressed, in carcasses, (decision 2325)	10 per ct.
964	Myrobolan	free.
498	" extract of, (decision 5529)	10 per ct.
1051	Myrrh, gum, crude	free.
508	" " otherwise than crude	10 per ct.
1007	Myrtle or bay wax (vegetable wax)	free.

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	Nail wire rods, iron or steel, see Wire Rods.	
540	Nails, china head	55 per ct.
572	" cut, iron or steel	1¼ cts. per lb.
582	" horse-shoe	4 cts. per lb.
582	" hob	4 cts. per lb.
	" for construction or repairs of vessels, see Vessels.	
582	" iron or steel, wrought, not specially enumerated or provided for	4 cts. per lb.
624	" plated or gilt	35 per ct.
582	" wire	4 cts. per lb.
630	" other, of any metal, except above	45 per ct.

* The Court held that completed indispensable parts of musical instruments were dutiable under the provision for musical instruments, (decision 4453.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Nainsooks, as cotton cloth.	
	Napkins, cotton or linen, see Cotton or Flax.	
495	Naphtha, (coal tar product)	20 per ct.
496	Naphthaline dyes and colors, (decision 616)	35 per ct.
507	Narcotine, (medicinal preparation)	25 per ct.
490	Natron wasser glas, (decision 4710,) as silicate of soda	½ ct. per lb.
	Natural history, specimens of, see Cabinets.	
	Neat cattle, and hides of, see paragraphs 407–408.	
506	Neat's foot oil	25 per ct.
	Necklaces, see Beads and Jewelry.	
797	Neckties, silk	50 per ct.
	" other, dutiable according to the material.	
620	Needles, sewing, darning, knitting, and all others, not specially enumerated or provided for	25 per ct.
620	" crochet, (decision 2693)	25 per ct.
620	" " for embroidery machines, (decision 3434)	25 per ct.
619	" for knitting or sewing machines	35 per ct.
	" partially manufactured, dutiable same as if finished, (decision 3421.)	
620	" sail, (decision February 13th, 1865)	25 per ct.
926	Nerves of animals, for glue stock, (decision 2623)	free.
992	Neroli or orange flower oil	free.
858	Netting, of human hair, (decision 1539)	35 per ct.
	Nettings, or wire cloth, see Wire cloth.	
	" other, dutiable according to the material.	
761	Nets, fishing or seines	25 per ct.
	" for head, see Head nets.	
1160	Newspapers and periodicals	free.
606	Nickel	15 cts. per lb.
606	" alloy of any kind in which nickel is the element of chief value	15 cts. per lb.
605	" in ore, matte, or other crude form not ready for consumption in the arts, on the nickel contained therein	15 cts. per lb.
606	" oxide	15 cts. per lb.
630	" manufactures, articles, or wares, not specially enumerated or provided for, composed wholly or in part of, whether partly or wholly manufactured	45 per ct.
630	Nippers, of any metal	45 per ct.
	Nipples, for guns, see Guns.	
506	Nitrate of barytes	25 per ct.
506	" " iron	25 per ct.
473	" " lead	3 cts. per lb.
482	" " potash (or saltpetre,) crude	1 ct. per lb.
483	" " " refined	1½ cts. per lb.
506	" " silver, medicinal	25 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1045	Nitrate of soda, or cubic nitrate	free.
506	" " strontia	25 per ct.
506	" " tin	25 per ct.
506	" " zinc	25 per ct.
489	Nitre cake, (decision 2370)	20 per ct.
1009	Nitric acid	free.
345	Nitro-benzole, or oil of mirbane, (also see paragraph 497)	10 cts. per lb.
1009	Nitro-picric acid	free.
524	Nitrous ether, spirits of	30 cts. per lb.
765	Noils of china grass (decision 3470)	35 per ct.
1132	" camel's hair (decision 2447)	free.
	" wool, see Wool.	
	Non-enumerated articles, see paragraphs 412 and 1246, and note on page 174.	
	Noyeau, see Liquors.	
1051	Nut-galls, crude	free.
508	" otherwise than crude	10 per ct.
498	" extract of (decision 5529)	10 per ct.
966	Nutmegs	free.
719	Nuts, all kinds (edible) shelled or unshelled, not specially enumerated or provided for	2 cts. per lb.
1051	" not edible, crude	free.
508	" " " otherwise than crude	10 per ct.
717	" almonds	5 cts per lb.
717	" " shelled	7½ cts. per lb.
719	" chestnuts	2 cts. per lb.
1161	" cocoa	free.
1161	" Brazil or cream	free.
717	" filberts, all kinds	3 cts. per lb.
719	" hazel	2 cts. per lb.
1104	" used in dyeing, in a crude state, not otherwise provided for	free.
1168	" palm, and palm nut kernels	free.
718	" peanuts or ground beans	1 ct. per lb.
718	" " shelled	1½ cts. per lb.
717	" walnuts, of all kinds	3 cts. per lb.
576	" wrought, iron or steel, (see bolts)	2 cts. per lb.
967	Nux vomica	free.

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1104	Oak bark for tanning, crude	free.
508	" " otherwise than crude	10 per ct.
1162	Oakum	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Oar blocks, see Blocks.	
647	Oars, finished	35 per ct.
678	Oats, 32 lbs. to bus. (paragraph 148)	10 cts. per bush.
678	" ground for provender (decision 585)	10 cts. per bush.
1246	" " and mixed with other grain (decision 2841)	20 per ct.
678	" for seed (decision 2227)	10 cts. per bush.
680	Oatmeal	½ ct. per lb.
	Obscene articles, see paragraph 404.	
503	Ocher and ochrey earths, dry	½ ct. per lb.
503	" " " " ground in oil (decision 4534)	1½ cts. per lb.
527	Oenantic ether or cognac, oil of	$4 per oz.
1163	Oil cake	free.
754	" cloth, floor, stamped, painted or printed (decision 3560)	40 per ct.
754	" " all other except silk (decision 4192)	40 per ct.
	" " foundations or floor cloth canvas, made of flax, jute or hemp, see Flax, manufactures of.	
797	" " silk	50 per ct.
866	" seeds, other than linseed or flaxseed (decision 3451)	½ ct. per lb.
1135	" stones	free.
	Oils:—	
506	all preparations known as essential oils, expressed oils, distilled oils, and rendered oils, not specially enumerated or provided for	25 per ct.
506	absinthe, (wormwood)	25 per ct.
970	almonds	free.
506	allspice	25 per ct.
971	amber, crude and rectified	free.
972	ambergris	free.
974	aniline, crude (decision 5538)	free.
506	animal	25 per ct.
973	anise, or anise-seed	free.
996	anthoss or rosemary	free.
506	antique	25 per ct.
975	aspic or spike lavender	free.
440	bay leaves, essential	$2.50 per lb.
440	bay rum or essence	$2.50 per lb.
997	bene	free.
495	benzine	20 per ct.
495	benzole	20 per ct.
976	bergamot, see foot note on next page	free.
513	brauns cheide (decision 3528)	50 per ct.
977	cajeput	free.
978	caraway	free.
979	cassia	free.
432	castor	80 cts. per gall.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Oils.—*Continued.*	
980	cedrat	free.
506	cenne	25 per ct.
981	chamomile	free.
979	cinnamon	free.
980	citron, as oil of cedrat	free.
982	citronella or lemon grass	free.
983	civet	free.
506	cloves	25 per ct.
495	coal-tar, products of, such as naphtha, benzine, benzole and dead oil	20 per ct.
994	cocoa nut	free.
507	cod liver (decision 3611)	25 per ct.
513	" " if proprietary	50 per ct.
527	cognac, or oenantic ether	$4 per oz.
443	colza (decision 2604)	10 cts. per gall.
442	cotton seed, 7½ lbs. to gall	25 cts. per gall.
441	croton	50 cts. per lb.
506	cubebs	25 per ct.
506	cummin	25 per ct.
495	dead	20 per ct.
506	distilled, not otherwise enumerated	25 per ct.
513	enfleuraged (decision 2543)	50 per ct.
506	essential or expressed, not otherwise enumerated	25 per ct.
984	fennel	free.
1164	fish, of American fisheries	free.
506	" " foreign fisheries	25 per ct.
	" the produce of the fisheries of Canada, Prince Edwards' Island, and Newfoundland (see paragraph 29 and foot note to fisheries.)	
442	flaxseed, or linseed, 7½ lbs. to gall	25 cts. per gall.
528	fruit, or fruit ethers, or fruit essences	$2.50 per lb.
526	fusel or amlyc alcohol	10 per ct.
506	ground bean or pea nut (decision 3318)	25 per ct.
513	hair	50 per ct.
513	harlaem	50 per ct.
443	hempseed	10 cts. per gall.
	illuminating, see Coal Tar above.	
985	jasmine or jasimine	free.
986	juglandium	free.
987	juniper	free.
506	kerosene	25 per ct.
988	lavender	free.
975	" spike or aspic	free.
982	lemon grass, or citronella	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Oils.—*Continued.*	
989	lemon *	free.
990	limes	free.
442	linseed or flax seed, 7½ lbs. to gall	25 cts. per gall.
991	mace	free.
506	" imitation, (decision 2848)	25 per ct.
513	medicinal, proprietary	50 per ct.
345	mirbane, or nitro-benzole, (also see paragraph 497)	10 cts. per lb.
506	mustard	25 per ct.
995	moon seed, as poppy	free.
506	neatsfoot	25 per ct.
992	neroli, or orange flower	free.
345	nitro-benzole, or oil of mirbane, (also see paragraph 497)	10 cts. per lb.
506	nuts, not otherwise provided for	25 per ct.
506	olive	25 per ct.
998	orange *	free.
992	" flower, or neroli	free.
998	origanum, or thyme, red or white	free.
994	palm	free.
506	pea-nut, (decision 3318)	25 per ct.
506	peppermint	25 per ct.
506	pimento	25 per ct.
995	poppy, (decision 3473)	free.
443	rape seed	10 cts. per gall.
506	rendered, not otherwise provided for	25 per ct.
996	rosemary or anthoss	free.
968	of roses, or ottar of roses	free.
529	rum, or essence of rum	50 cts. per oz.
	" bay, see Bay rum above.	
506	seal, as animal oil, (decision 1596)	25 per ct.
997	sesame, or sesamum seed, or bene	free.
	spermaceti, see Fish Oil, above.	
975	spike lavender, or aspic	free.
998	thyme, or origanum, red or white	free.
998	valerian	free.
506	vanilla bean	25 per ct.
506	vegetable, not otherwise provided for	25 per ct.
1009	vitriol or sulphuric acid	free.
	whale oil, see Fish Oil, above.	
506	wormwood	25 per ct.
	Ointments, medicinal, see Preparations.	
	Old metals, see the respective metal.	

* Haensel's patented essential oils of bergamot, orange and lemon, *free*, (decision 5594.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1051	Olebanum gum, crude	free.
508	" " otherwise than crude	10 per ct.
	Oleo-resins, medicinal, see Preparations.	
1165	Olives, green or prepared	free.
1165	" stuffed, (decision 1611)	free.
1165	" in oil or salt	free.
506	Olive oil	25 per ct.
700	Onions, in natural state or in salt or brine	10 per ct.
1246	Onyx, quartz formation, crude, (decision 4842)	10 per ct.
	" Mexican, as marble, (decision 2806.)	
534	Opium, crude, containing 9 per cent. and over of morphia	$1.00 per lb.
534	" containing less than 9 per cent. of morphia, importation prohibited.	
536	" aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all liquid preparations of opium, not specially enumerated or provided for	40 per ct.
535	" prepared for smoking, and all other preparations of opium, not specially enumerated or provided for	$10.00 per lb.
	But opium prepared for smoking, and other preparations of opium deposited in bonded warehouses, shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded, (decision 776.)	
992	Orange flowers, oil of	free.
993	" oil of	free.
958	" juice, sour, concentrated, (decision 2345)	free.
1166	" peel, not preserved, candied or otherwise prepared	free.
716	" " when candied, and prepared (decision 1370)	35 per ct.
472	" mineral	3 cts. per lb.
710	Oranges in boxes of capacity not exceeding 2½ cubic feet	25 cts. per box.
710	" " half boxes, capacity not exceeding 1¼ cubic feet	13 cts per ½ box.
710	" " bulk	$1.60 per 1,000.
710	" " barrels, capacity not exceeding that of the 196 lbs. flour barrel	55 cts. per barrel.
712	" " packages not specially enumerated or provided for	20 per ct.
965	Orchil or orchil liquid	free.
498	" extract, for dyeing, (decision 5529)	10 per ct.
1015	Ore, antimony, crude sulphide of, (decision 5473)	free.
1208	" for cabinets as specimens	free.
628	" chromic, or chromate of iron	15 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1090	Ore, cobalt	free.
600	" copper, on each pound of fine copper contained therein	2½ cts. per lb.
1107	" corundum, as emery, (decision 1374)	free.
1107	" emery	free.
1167	" gold	free.
558	" iron, including manganiferous iron ore, also the dross or residuum from burnt pyrites	75 cts. per ton.
602	" lead	1½ cts. per lb.
1036	" of manganese, (decision 4114)	free.
	" nickel, see Nickel.	
1167	" silver	free.
558	" sulphur, as pyrites, or sulphuret of iron in its natural state, containing not more than 3½ per cent. of copper	75 cts. per ton.
	Provided, that ore containing more than 2 per cent. of copper, shall pay, in addition thereto, for the copper contained therein	2½ cts. per lb.
1222	" tin	free.
	" other, see Minerals.	
883	Organs, and parts of, (decision 4453)	25 per ct.
883	Orguinettes, and sheets for, (decisions 4453-5309)	25 per ct.
998	Origanum or thyme, red or white, oil of	free.
914	Orleans, and extracts of	free.
808	Ornaments, alabaster and spar	10 per ct.
	" bead, see Beads.	
	Ornaments for hats, see Hats.	
1016	Orpiment or sulphide of arsenic	free.
1051	Orris or iris root, crude	free.
508	" " " " otherwise than crude	10 per ct.
885	Osier, prepared for basket makers' use	25 per ct.
809	" articles of, not specially enumerated or provided for	30 per ct.
	" for hats, see Hats.	
1038	Osmium	free.
968	Ottar of roses	free.
1009	Oxalic acid	free.
506	Oxide of bismuth	25 per ct.
465	" " cobalt	20 per ct.
501	" " iron or colcothar, (decision 4914) also see paragraph 893	25 per ct.
1036	" " manganese, (decision 4114)	free.
	" " nickel, see Nickel.	
1046	" " and proto-oxide of strontia	free.
506	" " tin	25 per ct.
1050	" " uranium, (decision 4293)	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
504	Oxide of zinc, dry	1¼ cts. per lb.
505	" " " ground in oil	1¼ cts. per lb.
528	Oxyde, amyle, (decision 1129)	$2.50 per lb.
1198	Oysters, (shell fish)	free.
696	" in oil, (decision 811)	30 per ct.

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454	Packing, asbestos, (decision 3876)	25 per ct.
645	Packing boxes of wood, empty	30 per ct.
645	" " shooks of	30 per ct.
750	Pack thread, flax or linen	40 per ct.
	Paddings, linen, see Linens under title Flax.	
	" wool, see Woolens.	
685	Paddy, (see Rice)	1¼ cts per lb.
	Paintings, see Art.	
	Paintings for societies, see Societies.	
	Paints and Colors, viz:	
501	paints and colors, including lakes, whether dry or mixed, or ground with water or oil, not specially enumerated or provided for (decisions 4534-4973)	25 per ct.
	artist's colors, in tubes, (decision 2299,) classed as other paints.—	
496	aniline colors, (decision 2811)	35 per ct.
501	blanc fixe	25 per ct.
893	blue, Berlin, Chinese, fig and wash	20 per ct.
501	Bremen blue, (decision 1705)	25 per ct.
502	bone black, (the pigment known as,) ivory drop black, and bone char	25 per ct.
501	carmine lake, (decision 4323)	25 per ct.
893	Chinese blue	20 per ct.
501	chrome yellow	25 per ct.
496	coal-tar colors or dyes, by whatever name known, and not specially enumerated or provided for	35 per ct.
923	cochineal	free.
501	" lake, (decision 4323)	25 per ct.
502	black, ivory drop	25 per ct.
501	Dutch pink	25 per ct.
501	enamelled white	25 per ct.
893	fig blue	20 per ct.
893	Frankfort black	20 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Paints and Colors.—*Continued.*	
501	Indian red	25 per ct.
501	king's yellow	25 per ct.
470	kremnitz or krems white (as white lead)	3 cts. per lb.
501	lampblack	25 per ct.
471	litharge	3 cts. per lb.
501	lakes	25 per ct.
501	lime white	25 per ct.
501	mineral blue	25 per ct.
501	" green, (decision 4323)	25 per ct.
503	orcher and orchery earths, dry	½ ct. per lb.
503	" " " " ground in oil	1½ cts. per lb.
472	orange mineral	3 cts. per lb.
465	oxide of cobalt	20 per ct.
501	" " iron or colcothar, (decision 4914,) see also paragraph 893	25 per ct.
1050	" " uranium, (decision 4293)	free.
504	" " zinc dry	1¼ cts. per lb.
505	" " " ground in oil	1¾ cts. per lb.
501	Paris green	25 per ct.
460	" white, dry	½ ct. per lb.
460	" " ground in oil	1 ct. per lb.
501	Prussian blue	25 per ct.
501	rose pink	25 per ct.
472	red lead	3 cts. per lb.
501	satin white	25 per ct.
503	sienna and sienna earths, dry	½ ct. per lb.
503	same, when ground in oil	1½ cts. per lb.
501	Spanish brown	25 per ct.
501	soluble silicate, (decision 3644)	25 per ct.
	Tuscan red, as Oxide of Iron, see above, (decision 1349.)	
501	Turkey red, (decision 3500)	25 per ct.
499	ultramarine, (decisions 3361-4950)	5 cts. per lb.
503	umber and umber earths, dry	½ ct. per lb.
503	same, when ground in oil	1½ cts. per lb.
1050	uranium, oxide of, (decision 4293)	free.
501	vandyke brown	25 per ct.
501	venetian red	25 per ct.
1050	verdigris, or subacetate of copper	free.
501	vermillion	25 per ct.
893	wash blue	20 per ct.
501	water colors, not otherwise provided for	25 per ct.
470	white lead, dry or in pulp, or ground, or mixed in oil	3 cts. per lb.
460	whiting, dry	½ ct. per lb.
460	" ground in oil	1 ct. per lb.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Paints and Colors.—*Continued.*	
501	wood lake, (decision 3130)	25 per ct.
501	yellow, (patent)	25 per ct.
	zinc, see Oxide above.	
638	Palings and pickets, (decision 3790)	20 per ct.
1039	Palladium	free.
809 } 814 }	Palm Leaf, articles of, not specially enumerated or provided for	30 per ct.
1051	" " unmanufactured	free.
1108	" " fans, common	free.
842	" " " with artificial handles, (decision 1497)	35 per ct.
814	" " hats, bonnets and hoods	30 per ct.
862	" " materials, for hats, bonnets and hoods	20 per ct.
1168	Palm nuts and palm nut kernels	free.
994	" oil	free.
798	Pamphlets, bound or unbound	25 per ct.
513	Pancreatic emulsion, (decision 3828)	50 per ct.
	Pans, dutiable according to the material.	
	Pantaloon stuff, cotton, as cotton cloth.	
	Papelon as melado, see Sugars.	
806	Paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, note, and all other paper not specially enumerated or provided for	25 per ct.
806	" albumen, (decision 5302)	25 per ct.
454	" asbestos, (decisions 3438, 3756)	25 per ct.
806	" box, (decision 5485)	25 per ct.
804	" boxes	35 per ct.
	" cigarette, see Cigarette paper.	
	" clippings, see Paper Stock.	
798	" decalcomaine pictures, (decision 3822)	25 per ct.
805	" envelopes	25 per ct.
843	" fulminating caps, (decision 2342)	30 per ct.
806	" gilt	25 per ct.
806	" gold beater's, (decision 3508)	25 per ct.
806	" hangings, (decisions 4819-4437)	25 per ct.
802	" labels, blank	15 per ct.
798	" printed, lithographed or engraved, (decision 4432)	25 per ct.
802	" manufactures of, or paper a component material, not specially enumerated or provided for, (decisions 2950-3941)	15 per ct.
	" masks, see Masks.	
798	" music, with lines only, (decision 4991)	25 per ct.
798	" pictures for scrap books, (decision 3941)	25 per ct.
802	" pasteboard	15 per ct.
806	" photographic, (decision 5302)	25 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
806	Paper, plate, (decision 1549)	25 per ct.
800	" printing, sized or glued, suitable only for printing, (decisions 4455-5015)	20 per ct.
801	" printing, unsized, used for books and newspapers exclusively	15 per ct.
807	" pulp, dried, for paper maker's use, (decision 2428)	10 per ct.
806	" for screens or fire-boards	25 per ct.
803	" sheathing	10 per ct.
1232	" stock, poplar and other woods, for manufacture of paper, (decision 3769)	free.
1246	" " half stuff, (decision 1589)	20 per ct.
1106	" " esparto or Spanish grass and other grasses, and pulp of, for manufacture of paper	free.
1169	" stock, crude, of every description, including all grasses, fibres, rags of all kinds other than wool, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, gunny bags, gunny cloth, old or refuse, to be used in making, and fit only to be converted into paper, and unfit for any other manufacture, and cotton waste, whether for paper stock or other purposes (decisions 3535-4098-5365)	free.
839	" toys (decision 289)	35 per ct.
802	" wadding	15 per ct.
798	Papers, illustrated	25 per ct.
886	Papier mache, manufactures, articles, and wares of (decision 5016)	30 per ct.
839	" " toys	35 per ct.
1040	Paraffine	free.
	Parasols, and stick or frames for, see Umbrellas.	
1170	Parchment	free.
	Parian ware, see China.	
501	Paris green	25 per ct.
460	" white, dry	½ ct. per lb.
460	" " ground in oil or putty	1 ct. per lb.
	" plaster of, see Plaster of Paris.	
879	Parsley seed (decision 1757)	20 per ct.
802	Pasteboard	15 per ct.
496	Paste, aniline (decision 2810)	35 per ct.
513	" almond, cosmetic	50 per ct.
698	" anchovy, as sauce, (decision 3492)	35 per ct.
1246	" black (decision 3632)	20 per ct.
937	" Brazil	free.
834	" or glass, composition of, not set	10 per ct.
873	same when set as jewelry	25 per ct.
513	" tooth	50 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Pastes, medicinal, see Preparations.	
837	Pastels or crayons	20 per ct.
1104	Pastel or woad, crude, dye	free.
	Patent medicines, see Preparations.	
501	" yellow	25 per ct.
	Pattern cards and samples, if of no mercantile value (decision 4828)	free.
738	Patterns, cotton (decision 4071)	35 per ct.
810	" embroidered with beads (decision 3172)	50 per ct.
802	" paper	15 per ct.
798	" paper, engraved or printed (decision 4230)	25 per ct.
	" embroidered with wool or worsted (decision 1942,) see Woolens.	
648	Paving blocks, wood, sawed only (decision 343)	20 per ct.
1246	" stones, rough (decision 4178)	10 per ct.
1246	" " not rough	20 per ct.
	" tiles, see Tiles.	
718	Pea nuts or ground beans	1 ct. per lb.
718	" " shelled	1½ cts per lb.
506	" " oil of, (decision 3318)	25 per ct.
718	" " not shelled and boiled in brine, (decision 3240)	1 ct. per lb.
487	Pearl ash	1½ cts. per lb.
1171	Pearl, mother of, unmanufactured	free.
900	" " " manufactured	25 per ct.
821	" " " buttons	25 per ct.
873	" " " studs	25 per ct.
894	Pearls, not set	10 per ct.
894	" perforated or strung, (decision 3995)	10 per ct.
873	" set as jewelry	25 per ct.
834	" imitation of, (decision 3288)	10 per ct.
873	" " " set as jewelry	25 per ct.
1164	" of United States fisheries, (decision 348)	free.
879	Peas for seed, 60 lbs. to bushel, paragraph 148 (decision 1308)	20 per ct.
700	" green or dried, for food, (decisions 651-3848)	10 per ct.
1246	" split, (decision 652)	20 per ct.
701	" prepared and preserved	30 per ct.
1246	Peat, (decision 1978)	10 per ct.
1080	Pebbles, Brazil, and pebbles rough, for spectacles	free.
557	" glass, not rough	45 per ct.
	Pedestals accompanying statuary, as part thereof, (decision 2264) see Art.	
	" other, dutiable according to the material.	
	Peel, orange and lemon, see Orange and Lemon peel.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1051	Pellitory root, crude	free.
508	" " otherwise than crude	10 per ct.
	Peltries, see paragraph 1245.	
	Pelts, see Skins and Hides.	
	Penal duty for undervaluation, see paragraph 131.	
887	Pencils, wood, filled with lead or other material, and pencils of lead	50 cts. per gross & 30 per ct.
	" diamond pointed, see Diamonds.	
887	" leads for, not in wood	10 per ct.
861	" hair, (decision 3794)	30 per ct.
	" pocket, dutiable according to the material.	
887	" crayon, or pencils filled with chalk, (decision 4265)	50 cts. per gross & 30 per ct.
545	" slate	30 per ct.
887	" " covered with wood, (decision 1662)—	50 cts. per gross & 30 per ct.
	Pencil cases, dutiable according to the material.	
621	Penknives	50 per ct.
630	" " blades for, (decision 1363)	45 per ct.
622	Pen-holder tips, and pen-holders or parts thereof	30 per ct.
622	Pens, metallic	12 cts. per gross.
	Pen-wipers, (decision 1431) dutiable according to the material.	
999	Pepper, unground, of all kinds	free.
510	" ground or powdered	5 cts. per lb.
999	" dust, (decision 5314) as pepper unground	free.
698	Peppers, as pickles	35 per ct.
888	Percussion caps (decisions 2148-2150,) see also Cartridges	40 per ct.
513	Perfumery, not alcoholic, for toilet purposes	50 per ct.
514	" alcoholic, including cologne water (decision 5005)	$2 per gall. & 50 per ct.
1160	Periodicals and newspapers	free.
	Perry, see Liquors.	
498	Persis, or extract of orchil (decision 5529)	10 per ct.
498	Persian berries, extract of (decision 5529)	10 per ct.
	Personal and household effects, see Effects.	
936	Peruvian barks	free.
	Pestles and mortars, see Mortars.	
	Petroleum, see Oils.	
630	Pewter, manufactures, articles or wares, not specially enumerated or provided for, composed wholly or in part of pewter, whether partly or wholly manufactured	45 per ct.
1173	" and Britannia metal, old, fit only to be remanufactured	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Philosophical societies, articles specially imported for, see Societies.	
889	" apparatus and instruments	35 per ct.
	" apparatus, instruments and preparations for societies and schools, see Societies.	
1041	Phosphates, crude or native, for fertilizing purposes	free.
506	Phosphate of lime	25 per ct.
506	" " soda	25 per ct.
422	Phosphorus	10 cts. per lb.
506	Phosphuret of lime	25 per ct.
557	Photographic slides for lanterns	45 per ct.
806	" paper (decision 5302)	25 per ct.
798	Photographs (decision 5574)	25 per ct.
	" for exhibition, see paragraphs 1241-1242.	
883	Pianos, and parts of (decision 4453)	25 per ct.
839	" toys (decisions 2107-5195)	35 per ct.
638	Pickets and palings (decision 3790)	20 per ct.
698	Pickles, all kinds, not specially enumerated or provided for	35 per ct.
700	" vegetables in salt or brine, not specially enumerated or provided for	10 per ct.
1009	Picric acid and nitro picric acid	free.
	Pigments, see Paints.	
1149	Piling, logs with bark on, (decision 901)	free.
	Pills, see Preparations.	
1000	Pimento, unground	free.
510	" ground or powdered	5 cts. per lb.
506	" oil of	25 per ct.
630	Pincers, iron or steel	45 per ct.
	Pin cushions, dutiable according to the material.	
1119	Pine apples	free.
1118	" " slips of, for cultivation	free.
716	" " preserved, (decision 1186)	35 per ct.
446	Pink creams, (decision 3214)	4 cts. per lb.
501	Pink, Dutch and rose	25 per ct.
623	Pins, solid head or other	30 per ct.
873	" if jewelry	25 per ct.
813	" hair, bone, horn or ivory	30 per ct.
855	" " gutta percha	35 per ct.
630	" " iron, steel or other metal, (decision 2140)	45 per ct.
900	" " shell	25 per ct.
873	" " if jewelry	25 per ct.
	" wrist or crank, see Steel ingots.	
570	Pipe, cast iron, of every description	1 ct. per lb.
648	" blocks, rough, (decision 3411)	20 per ct
	" clay, see Earth.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
600	Pipe, copper	35 per ct.
604	" lead	3 cts. per lb.
584	" wrought iron or steel	2¼ cts. per lb.
	Pipes, pipe bowls, and smokers articles, see Smokers Articles.	
617	Pistols of all kinds	35 per ct.
495	Pitch, (coal tar product)	20 per ct.
1082	" Burgundy	free.
	Plaids, cotton, as Cotton Cloth.	
	Plaits for hats, bonnets and hoods, see Hats.	
630	Planes, and plane irons	45 per ct.
	Planks and planking, see Wood.	
1119	Plaintains	free.
745	Plantain or plaintain bark or hemp	$25 per ton.
1118	Plants, fruit, tropical and semi-tropical, for the purpose of propogation or cultivation	free.
1175	Plants of all kinds not otherwise provided for	free.
1176	" for the Agricultural Department or U. S. Botanical Garden	free.
1217	" tea	free.
	Plaques of earthy substance, see Earthenware.	
630	" " metal	45 per ct.
1048	Plaster of Paris or sulphate of lime, unground, (decision 2159)	free.
891	" " ground or calcined	20 per ct.
1246	Plaster, cracked rock, (decision 2573)	20 per ct.
	" busts, casts, etc., see Art, works of.	
	" " " specially imported for school and societies, see Societies.	
	" figures, (decision 2544,) as earthenware.	
507	Plasters, adhesive, (decision 2078)	25 per ct.
507	" medicinal	25 per ct.
	" corn and bunion, part wool, (decision 357,) as manufacture of wool, see Woolens.	
630	Plate, gold	45 per ct.
630	" silver	45 per ct.
	" iron or steel, see Iron or Steel.	
624	Plated articles and wares of all kinds	35 per ct.
1123	Plates or disks, glass, unwrought, for use in manufacture of optical instruments, (decision 5522)	free.
549	if cut or ground	45 per ct.
571	" cast iron	1¼ cts. per lb.
	" copper, for sheathing, see Metal.	
630	" " engraved	45 per ct.
1110	" fashion, engraved on steel or wood, colored or plain	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1110	Plates, fashion, reproduced from steel plates by transfers on stone, (decision 5202)	free.
613	" steel, engraved	25 per ct.
630	" " prepared for engravers	45 per ct.
	" " see Steel Ingots.	
613	" stereotype	25 per ct.
627	" " old and broken, (decision 1559)	20 per ct.
1177	Platina * unmanufactured	free.
630	Platinum, manufactures, articles, or wares, not specially enumerated or provided for, composed wholly or in part of platinum, whether partly or wholly manufactured	45 per ct.
1178	" unmanufactured *	free.
1178	" vases, retorts, and other apparatus, vessels and parts thereof, for chemical uses	free.
892	Playing cards	100 per ct.
892	" " partially manufactured, (decision 3270)	100 per ct.
630	Pliers, iron or steel	45 per ct.
630	Ploughs, iron or steel	45 per ct.
630	" planes for	45 per ct.
	Plumbago, see Lead.	
	Plumes, see Feathers.	
708	Plums, pickled, (decision 3811)	1 ct. per lb.
708	" dried, (decision 265)	1 ct. per lb.
1119	" green, (decision 265)	free.
716	" preserved	35 per ct.
738	Plush, cotton	35 per ct.
865	" hatters', of silk, or of silk and cotton	25 per ct.
	" mixed materials, see note on page 174.	
797	" silk	50 per ct.
	" wholly or in part of wool, worsted or animal hair, as manufactures of wool, see Woolens.	
824	Pocket books, of any material	35 per ct.
621	" knives	50 per ct.
630	" " blades for, (decision 1363)	45 per ct.
1137	Poles, hop	free.
	" other, see Wood.	
	Polishing cloth, as manuf. of wool, (decision 3147,) see Woolens.	
893	Polishing powders, of every description, by whatever name known	20 per ct.

* "Platina unmanufactured extends to and comprehends platina imported either in ingots or in the form of sheets, or in the form of wire, or in any shape or form not constituting an article suitable for use without further manufacture," (decision 3770.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1180	Polishing stones	free.
1246	" " artificial, (decision 3525)	20 per ct.
513	Pomatum and pomades	50 per ct.
1119	Pomegranates	free.
	Pongees, see Silk.	
	Poplar wood, see Wood and Paper Stock.	
	Poplins, see Woolen dress goods.	
995	Poppy oil, (decision 3473)	free.
866	" seed, (decision 3451)	¼ ct. per lb.
	Porcelain ware, see China.	
557	" glass	45 per ct.
540	" slates, plain, (decision 618)	55 per ct.
667	Pork	1 ct. per lb.
	Porter, see Liquors.	
	Portraits, see Art.	
459	Portland cement	20 per ct.
883	Post horns, (decision 5217)	25 per ct.
592	Posts and columns, or part or sections of, iron or steel	1¼ cts. per lb.
	" see Wood.	
506	Potash, acetate of	25 per ct.
507	" bicarbonate of, medicinal, (decision 4117	25 per ct.
464	" bichromate of	3 cts. per lb.
487	" calcined, or pearl ash	1½ cts. per lb.
477	" carbonate of, crude or fused, (decision 5096)	20 per ct.
477	" caustic	20 per ct.
478	" chlorate of	3 cts. per lb.
468	" chromate of	3 cts. per lb.
477	" crude	20 per ct.
477	" hydrate of, (decision 3940)	20 per ct.
479	" hydriodate of, iodite of, and iodate of	50 cts. per lb.
1042	" muriate of	free.
482	" nitrate of, or saltpetre, crude	1 ct. per lb.
483	" " " " refined	1½ cts. per lb.
480	" prussiate of, red	10 cts. per lb.
481	" " " yellow	5 cts. per lb.
506	" salts of, not otherwise provided for	25 per ct.
484	" sulphate of	20 per ct.
506	Potassa, acetate of	25 per ct.
506	" permanganate, (decision 1545)	25 per ct.
444	" tartrate of, or rochelle salts	3 cts. per lb.
	Potassium, see Minerals.	
699	Potatoes, 60 lbs. to the bushel, (including seed potatoes, decision 1803)	15 cts. per bushel.
	Potato starch, see Starch.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
571	Pots, cast iron	1¼ cts. per lb.
615	" coated, glazed or tinned	3 cts. per lb.
	Pouches, see India rubber.	
1246	Poultry, dressed, (decision 2325)	10 per ct.
697	" prepared, in cans or otherwise	25 per ct.
1246	Pounce	20 per ct.
1033	Powder, bleaching or chloride of lime	free.
610	" bronze, (decision 5530)	15 per ct.
945	" curry	free.
844	" finishing	20 per ct.
848	" fulminating, fulminates, and all like articles, not specially enumerated or provided for	30 per ct.
853	" gun, and all explosive substances used for mining, blasting, artillery, or sporting purposes, valued not over 20 cts. per lb	6 cts. per lb.
	valued over 20 cts. per lb	10 cts. per lb
513	" hair	50 per ct.
870	" ink	30 per ct.
507	" iron, (decision 1747)	25 per ct.
1246	" insect, (decision 2364)	20 per ct.
893	" polishing, all	20 per ct.
818	" puffs, as brushes, (decision 3114)	30 per ct.
513	" for the skin	50 per ct.
513	" tooth	50 per ct.
	Powders, medicinal, see Preparations.	
894	Precious stones of all kinds, (see Diamonds)	10 per ct.
834	" " composition of glass or paste, not set	10 per ct.
	Preparations, viz.	
	anatomical, see Anatomy.	
514	alcoholic perfumery, including cologne water.—	$2.00 per gall. and 50 per ct.
517	alcoholic compounds, not otherwise specially enumerated or provided for, on the alcohol contained therein	$2.00 per gall. and 25 per ct.
506	essential oils, expressed oils, distilled oils, rendered oils, alkalis, alkaloids, and all combinations of any of the foregoing, not specially enumerated or provided for	25 per ct.
506	chemical compounds and salts, by whatever name known, and not specially enumerated or provided for	25 per ct.
727	compounds or preparations of which distilled spirits are a component part of chief value, not specially enumerated or provided for, there shall be levied a duty not less than that imposed upon distilled spirits.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Preparations.—*Continued.*	
532	medicinal, known as essences, ethers, extracts, mixtures, spirits, tinctures, and medicated wines, of which alcohol is a component part, not specially enumerated or provided for	50 cts. per lb.
507	medicinal, known as cerates, conserves, decoctions, emulsions, extracts, solid or fluid; infusions, juices, liniments, lozenges, mixtures, mucilages, ointments, oleoresins, pills, plasters, powders, resins, suppositories, syrups, vinegars, and waters, of any of which alcohol is not a component part, and which are not specially enumerated or provided for	25 per ct.
	opium, see Opium.	
513	proprietary, to wit: all cosmetics, pills, powders, troches, or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils or preparations or compositions recommended to the public as proprietary articles, or prepared according to some private formula, as remedies or specifics for any disease or diseases, or affections whatever, affecting the human or animal body, including all toilet preparations whatever, used as applications to the hair, mouth, teeth, or skin, not specially enumerated or provided for	50 per ct.
	of pyroxyline, see Collodion.	
	for societies, see Societies.	
508	all barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrescences, such as nut-galls, fruits, flowers, dried fibers, grains, gums, and gum resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds, (aromatic, not garden seeds), and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing of which are *not edible*, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for, (see paragraph 1051)	10 per ct.
697	Prepared meats and fish of all kinds, not specially enumerated or provided for	25 per ct.
701	" vegetables	30 per ct.
	Presents, articles imported "as presents," other than such as are exempted by law from duty, are liable to duty, (Reg. of 1857, page 600.)	
	Preserves, see Fruits, preserved.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
798	Printed matter, all, not specially enumerated or provided for *.....	25 per ct.
798	Prints or engravings, bound or unbound.....	25 per ct.
	Prisms, see Glass.	
	Produce or growth of the United States, exported and returned, see United States.	
	Professional books, implements, instruments, and tools, of persons arriving in the United States, see Effects.	
	Prohibited importations, see paragraphs 397½, 404 to 406, 534, 722, 725.	
	Protractors, dutiable according to the material.	
	Proprietary articles and medicines, see Preparations.	
	Protest against Collectors' decision as to rates of duties, charges, &c., see paragraph 160.	
	Provender, see Oats.	
	Prunella, see Buttons and Woolens.	
	Prunelles (decision 4793) see Fruits.	
1246	Prune wine †.....	20 per ct.
708	Prunes (decision 4993).....	1 ct. per lb.
716	" preserved in sugar, spirits, syrup or molasses (decision 2654).....	35 per ct.
501	Prussian blue (decision 1575).....	25 per ct.
480	Prussiate of potash, red.....	10 cts. per lb.
481	" " " yellow.....	5 cts. per lb.
630	Pulleys, iron, brass or other metal.....	45 per ct.
647	" wood.....	35 per ct.
1246	Pulp, blue, (decision 4089).....	20 per ct.
807	" dried, for paper makers' use, (decision 2428).....	10 per ct.
1106	" grass, for manufacture of paper.....	free.
1246	" rag, if half stuff, (decision 1589).....	20 per ct.
802	" " in sheets or boards, (Reg. of 1857, page 581).....	15 per ct.
807	" wood, (decision 2428).....	10 per ct.
1181	Pulu.....	free.
1182	Pumice, and pumice stone.....	free.
1182	Pumice in bricks, (decisions 1517-2676).....	free.
700	Pumpkins.....	10 per ct.

* In the opinion delivered by the Court, in the case of Arthur *vs.* Moller, it was stated that the term *printing* includes most of the forms of figures, or characters, or representations, colored or uncolored, that may be impressed on the yielding surface, and that it is not necessary that the character produced should be letters or numerals, or the result of types or stereotypes, or be reading matter.—(Decisions 3941–5485)

† So styled Prune wine for fining liquors, does not on examination bear similitude to brandy coloring, and should be classed as non-enumerated manufactured article at 20 per cent," under paragraph 1246, (decision 721.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Pumps, dutiable according to the material.	
630	Punches, iron or steel	45 per ct.
501	Purple brown	25 per ct.
	Purses, see Card Cases, &c.	
460	Putty	1 ct. per lb.
630	" knives, (decision 868)	45 per ct.
	Pyrites, see Ore.	
1009	Pyrogallic acid, (decision 3412)	free.
	Pyroligneous acid, see Acid, acetic.	
	Pyroxyline, see Collodion.	

Q.

389	Quadrants and sextants	35 per ct.
630	Quadrant frames, metal	45 per ct.
647	" " wood	35 per ct.
1051	Quassia wood, crude	free.
508	" " otherwise than crude	10 per ct.
	Queensware, see Earthenware.	
435	Quercitron, extract, for tanning, (decision 4816)	20 per ct.
1051	Quick grass root, crude	free.
508	" " " otherwise than crude	10 per ct.
625	Quicksilver, or mercury	10 per ct.
936	Quilla, bark	free.
1183	Quills, prepared or unprepared, (decision 4705)	free.
1246	" toothpicks, (decision 1291)	20 per ct.
	Quiltings or quilts, dutiable according to the materials.	
1119	Quinces, green	free.
716	" preserved	35 per ct.
1044	Quinia, sulphate of, salts of, and cinchonidia	free.
936	" barks, cinchona and other, used in manufacture of	free.
1100	Quoits or curling stones	free.

R.

	Rabbits, alive, see Animals.	
1246	" eviscerated or dressed (decision 2325)	10 per ct.
	Rafts, see Wood.	
	Rag pulp, see Pulp.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1169	Rags, of all kinds, other than wool, for paper stock *	free.
775	" woolen	10 cts. per lb.
895	" of whatever material composed, not specially enumerated or provided for	10 per ct.
	Railroad cars, see Cars.	
574	" chairs (decision 276)	1¼ cts. per lb.
	" iron for repairs or remanufacture, see paragraph 244.	
1184	" ties, of wood (decision 1209)	free.
	" sleepers (decision 2673) see Lumber under title Wood.	
563	Rails, tee, iron or steel, weighing not over 25 lbs. to yard	9-10 ct. per lb.
563	" flat, iron or steel, punched	8-10 ct. per lb.
560	Railway bars, iron, weighing more than 25 lbs. to yard	7-10 ct. per lb.
561	" " steel or part steel, weighing more than 25 lbs. to yard	$17 per ton.
574	" fish plates, or splice bars, iron or steel	1¼ cts. per lb.
593	" steel wheels and steel tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, and other railway tires, or parts thereof, wholly or partly manufactured	2½ cts. per lb.
593	iron or steel ingots, cogged ingots, blooms or blanks for the same, without regard to the degree of manufacture	2 cts. per lb.
714	Raisins	2 cts. per lb.
630	Rakes, iron or steel	45 per ct.
647	" wood	35 per ct.
	Ramie, manufactures of, see Flax, manufactures of.	
866	Rape seed	¼ ct. per lb.
443	" " oil	10 cts. per gall.
621	Rapiers, (swords)	35 per ct.
1119	Raspberries, (decision 3162)	free.
528	" oil	$2.50 per lb.
715	" vinegar, (decision May 31st, 1867)	20 per ct.
	Rasps, see Files.	
	Ratifia, see Liquors.	
1185	Rattans, unmanufactured, (decision 4949)	free.
896	" manufactured, but not made up into completed articles, (decision 5252)	10 per ct
	" for canes, see Canes.	

*40 per cent. of woolen rags, in bundles of rags, for the manufacture of paper, is too large a proportion to be admitted free of duty. The importer should, where no evidence of fraud appears, be made to separate the free from the dutiable rags on entry.—(Decisions 311-3535-4098.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
889	Rattles, toys, (decision 1346)	35 per ct.
	" other, dutiable according to the material.	
	Raw articles or unmanufactured, see note on page 174 and paragraph 1246.	
621	Razors	50 per ct.
802	" cases for, paper	15 per ct.
877	" " " leather	30 per ct.
647	Razor strops, wood and leather	35 per ct.
630	Reaping hooks, iron or steel	45 per ct.
472	Red lead	3 cts. per lb.
507	Red precipitate	25 per ct.
	Reeds, bamboo, for canes and umbrella sticks, see Canes and Umbrellas.	
1062	" " unmanufactured, (decision 4949)	free.
1185	" unmanufactured	free.
896	" manufactured, but not made up into completed articles, (decision 5252)	10 per ct.
	Regalia, dutiable according to the material, (decision 4435.)	
	" specially imported for societies, see Societies.	
609	Regulus of antimony	10 per ct.
600	" " copper, on the fine copper contained therein	3½ cts. per lb.
	Re-importation of domestic articles, see United States.	
	" " of foreign articles, exported for repairs, duty to be assessed on entire valuation including repairs, (decisions 2081-2631.)	
	" " of foreign articles, to be treated as original importation, (decisions 2246-2815-3010.)	
	Religious societies, articles specially imported for see Societies.	
506	Rendered oils, not otherwise provided for	25 per ct.
933	Rennerts, raw or prepared	free.
1240	Repairs, machinery imported for	free.
	" see Cars, Re-importations and Vessels.	
	Reps, dutiable according to the material.	
1051	Resins, gum, crude	free.
508	" " otherwise than crude	10 per ct.
	" medicinal, see Preparations.	
	Reticules, see Card Cases, &c.	
1178	Retorts, and parts thereof, platinum, for chemical uses	free.
538	" gas, not ornamented, of stoneware or earthenware	25 per ct
	Returned cargo, see Re-importations.	
1051	Rhubarb, crude	free.
508	" otherwise than crude	10 per ct.
	Ribbon wire, (see wire.)	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
738	Ribbons, cotton	35 per ct.
797	" silk	50 per ct.
	" mixed materials, see note on page 174.	
	" for hats, bonnets and hoods, see Hats.	
739	" velvet, cotton	40 per ct.
797	" " silk	50 per ct.
	" " mixed materials, see note on page 174.	
630	" metal, (decision 4204)	45 per ct.
797	" " and silk, silk chief value, (decision 2672)	50 per ct.
684	Rice, cleaned	2½ cts. per lb.
684	" uncleaned	1½ cts. per lb.
	" warehoused for cleansing, see paragraph 1.	
686	" flour and meal, (decision 5678)	20 per ct.
	" from Hawaiian Islands, see paragraph 370.	
685	" paddy	1¼ cts. per lb.
683	" starch	2½ cts. per lb.
616	Rifles, (see foot note to Guns.)	25 per ct.
856	Ringlets, human hair, or hair chief value	35 per ct.
856	Rings, human hair, or hair chief value	35 per ct.
873	" if jewelry, and not hair	25 per ct.
624	" gilt or plated, if not jewelry	35 per ct.
	" if saddlery, see Saddlery.	
	" other, dutiable according to the material.	
	Rivet wire rods, iron or steel, see Wire Rods.	
578	Rivets, iron or steel	2½ cts. per lb.
630	" any other metal	45 per ct.
	" for repair and construction of vessels, see Vessels.	
849	Robes, buffalo, wholly or partly made up, (decision 3351)	30 per ct.
864	" " not made up, but dressed on the skin (decision 3351)	20 per ct.
849	" goat skin, if not intended for rugs, (decisions 3702-5484)	30 per ct.
	" lap, linen and worsted, as manfs. of worsted, (decision 2374) see Woolens.	
	" other, dutiable according to the material.	
444	Rochelle salts, or tartrate soda and potassa	3 cts. per lb.
	Rockingham ware, (decision 1528,) as Earthenware.	
630	Rods and eyes, stair, brass or other metal	45 per ct.
624	" " plated or gilt	35 per ct.
	Rods, copper, iron or steel, see these materials.	
	" for construction and repair of vessels, see Vessels.	
459	Roman cement	20 per ct.
914	Roncou, rocou, annato, or orleans, and all extracts of	free.
1246	Roofing felt	20 per ct.
546	" slates	25 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
544	Roofing, tile	20 per ct.
1059	Root, arrow	free.
702	" chicory, ground or unground, burnt or prepared	2 cts. per lb.
704	" dandelion root, raw or prepared, (decision 3289)	2 cts. per lb.
1187	" flour	free.
951	" ginger, unground	free.
959	" licorice, unground	free.
1176	Roots, for Agricultural Department, or U. S. Botanical Garden	free.
819	" bulbous, and bulbs, not medicinal, and not specially enumerated or provided for	20 per ct.
1136	" hop, for cultivation	free
1051	" medicinal, and not edible, crude	free.
508	" " " " " otherwise than crude	10 per ct.
1169	Rope ends, and waste rope, for paper stock	free.
1183	" hide	free.
	" made of grass, bark, or vegetable substances, see Cordage.	
	" wire, see Wire.	
810	Rosaries, as beads, (decision 5079)	50 per ct.
996	Rosemary or anthoss oil	free.
1051	Rose leaves	free.
501	" pink	25 per ct.
513	" water, (toilet)	50 per ct.
1238	Rosewood, unmanufactured	free.
646	" manufactures of	35 per ct.
968	Roses, ottar of	free.
716	" conserve of, as sweetmeats, (decision 4339)	35 per ct.
1051	Rosin, crude	free.
508	" otherwise than crude	10 per ct.
1009	Rosolic acid (decision 4514)	free.
	Rosolio, see Liquors.	
1188	Rotten stone	free.
513	Rouge	50 per ct.
	Rubber, India, see India Rubber.	
894	Rubies, not set	10 per ct.
873	" set as jewelry	25 per ct.
	Rugs, see Carpets.	
	" railway (decision 543) dutiable according to the material.	
813	Rules, bone, horn or ivory	35 per ct.
855	" gutta percha	35 per ct.
630	" metal	45 per ct.
647	" wood	35 per ct.
729	Rum, bay, or bay water, distilled or compounded, $1 per gall. 1st proof, and in proportion for any greater strength than first proof.	
529	" essence, or oil of	50 cts. per oz.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
440	Rum, bay, essence or oil of	$2.50 per lb.
	" see Liquors.	
	Rust, damage from, see paragraph 598, and foot note to steel, damaged (decisions 415-424-1138-1565-3510-4431-4652.)	
674	Rye, 56 lbs. to bushel, (paragraph 148)	10 cts. per bush.
681	" flour	½ ct. per lb.
681	" shorts (decision 677)	½ ct. per lb.

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621	Sabres	35 per ct.
621	" blades for	35 per ct.
829	Saddlery, coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver-plated, brass, brass-plated, or covered, common, tinned, burnished, or japanned, not specially enumerated or provided for, (decisions Dec. 16, 1861, and April 12, 1871.)	35 per ct.
571	Sadirons, cast iron	1¼ cts. per lb.
1001	Saffron and safflower, and extract of, and saffron cake, (decision 3330)	free.
1189	Sago, sago crude, and sago flour, (including imitation of, made from potatoes, decision 4443)	free.
762	Sail duck, or canvas for sails	30 per ct.
620	" needles, (decision February 13, 1865)	25 per ct.
1051	Saint John's Beans, crude	free.
969	Salacine	free.
506	Sal acetosella, chemical salt, (decision August 27, 1857)	25 per ct.
450	Sal ammoniac, or muriate of ammonia, (decision 1896)	10 per ct.
486	Sal soda	½ ct. per lb.
487	Salaratus	1½ cts. per lb.
1009	Salicylic acid, (decision 5524)	free.
507	Salicylate of sodium, (decision 3395)	25 per ct.
	Salmon, see Fish.	
1002	Saloup or selep	free.
489	Salt cake, (sulphate of soda) crude or refined	20 per ct.
897	Salt, in bags, sacks, barrels, or other packages	12 cts. per 100 lbs.
897	" in bulk	8 cts. per 100 lbs.
	" for curing meats for exportation, see paragraph 897.	
	" " fish, see paragraphs 245 and 897, and decision 5104.	
897	" rock, (decision June 12, 1863)	8 cts. per 100 lbs.
	" dung, see Dung Salt.	
506	" waste, (decision 3874)	25 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
482	Saltpetre, (or nitrate of potash,) crude	1 ct. per lb.
483	" refined	1½ cts. per lb.
	" as to drawback, see paragraph 249.	
1020	Salts, aniline or black	free.
506	" chemical, and chemical compounds, by whatever name known, not specially enumerated or provided for	25 per ct.
476	" Epsom	½ ct. per lb.
489	" Glauber	20 per ct.
537	" of morphia, or morphine	$1.00 per oz.
1044	" of quinia	free.
444	" Rochelle, or tartrate soda and potassa	3 cts. per lb.
445	" strychinia or strychnine	50 cts. per oz.
	Salves, see Preparations.	
	Samples, and pattern cards, if of no mercantile value, (decision 4828)	free.
	Sand, see Minerals, (decision 3880.)	
	Sandal wood, see Wood.	
1051	Sandarach, gum	free.
508	" " otherwise than crude	10 per ct.
	Sandstone, see Stones.	
525	Santonine	$3.00 per lb.
901	Sarcophagus, red granite, (decision 10)	20 per ct.
	Sardines and sardels, see Fish.	
1051	Sarsaparilla, crude	free.
1051	Sassafrass, bark and root, crude	free.
508	" " " otherwise than crude	10 per ct.
506	" oil of	25 per ct.
501	Satin, white	25 per ct.
1233	" wood, unmanufactured	free.
646	" " manufactures of	35 per ct.
	Satins, dutiable according to the material.	
	" cut for buttons, see Buttons.	
571	Sauce pans, cast iron,	1½ cts. per lb.
615	" " coated, glazed or tinned	3 cts. per lb.
630	" " any other metal	45 per ct.
698	Sauces, all kinds, not specially enumerated or provided for, (decision 3492)	35 per ct.
1190	Sauerkraut	free.
1071	Sausages, bologna, (decision 5472)	free.
1071	" German, (decision 2220)	free.
697	" other	25 per ct.
1191	Sausage skins	free.
1246	Saw dust, (decision 4899,) if not for dyeing or tanning	10 per ct.
	" logs, see Wood.	
	" plates, see Steel ingots.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
588	Saws, circular	30 per ct.
586	" cross-cut	8 cts. per linear ft.
589	" hand and back	40 per ct.
587	" mill, pit and drag,	
	not over 9 inches wide	10 cts. per linear ft.
	over 9 inches wide	15 cts. per linear ft.
589	" other than above	40 per ct.
	Scagliola, see Furniture.	
	Scales, dutiable according to the material.	
1051	Scammony, or resin of scammony, crude	free.
508	same, otherwise than crude	10 per ct.
	Scantling, see Lumber, under the title Wood.	
797	Scarfs, silk	50 per ct.
	" other, see Clothing.	
	Schools, articles specially imported for, see Societies.	
611	Scissors, (see Shears)	35 per ct.
630	" surgical, (decision 4870)	45 per ct.
	Scrap metals, see the respective metals.	
	Scraps or waste, see Paper Stock and Waste.	
630	Scrapers, steel or iron	45 per ct.
	Screens, carpet, see Carpets.	
	" other, dutiable according to the material.	
	Screw wire rods, iron or steel, see Wire rods.	
595	Screws,* commonly called wood screws,	
	2 inches or over in length	6 cts. per lb.
	1 inch and less than 2 inches in length	8 cts. per lb.
	over ¼ inch and less than 1 inch in length	10 cts. per lb.
	¼ inch and less in length	12 cts. per lb.
	Sculptures, specimens of, for societies, see Societies.	
	Sculptures, see Art.	
630	Scythes	45 per ct.
899	Sealing wax	20 per ct.
506	Seal oil, as animal oil (decision 1596)	25 per ct.
	" skins, as fur skins.	
	Seating, see Hair Cloth.	
	Sea stores, see paragraphs 59 to 61, & 297 to 299 and title Vessels.	
1159	Seaweed, for beds and mattresses	free.
1192	" not otherwise provided for	free.
1246	Sea tangle tents, manfs. of seaweed (decision 4635)	20 per ct.

* This it appears is a descriptive designation, based upon the objects or uses of the article, and not upon the *material* of which it is composed, no reference to which is made by the statute, (decision 2465.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1175	Seeds, all kinds, except medicinal, not specially enumerated or provided for	free.
1051	" aromatic, and seeds of morbid growth, not edible, and not especially enumerated or provided for, if *crude*	free.
508	" aromatic, *not garden*, and seeds of morbid growth, not edible, and not specially enumerated or provided for, advanced in value or condition, by refining or grinding, or by other process of manufacture	10 per ct.
431	" castor or castor beans * 50 lbs. to bush	50 cts. per bush.
880	" flax or linseed, 56 lbs. to the bushel	20 cts. per bush.
879	" garden, except seed of the sugar beet	20 per ct.
866	" hemp	¼ ct. per lb.
866	" oil, of like character to hemp and rape seed, other than linseed or flaxseed	¼ ct. per lb.
866	" rape	¼ ct. per lb.
1198	" sugar beet	free.
	Segars, see Cigars.	
761	Seine and gilling twine	25 per ct.
761	Seines	25 per ct.
1002	Selep or saloup	free.
	Seminaries, articles specially imported for, see Societies.	
1051	Seneca root, crude	free.
1051	Senegal gum, crude	free.
508	" " otherwise than crude	10 per ct.
1051	Senna leaves, crude	free.
1101	Sepia, or cuttle fish bone	free.
	Serges, see Woolen dress goods.	
1051	Sesame, or sesamum seed, crude	free.
508	" " " " otherwise than crude	10 per ct.
997	" " " " or bene, oil of	free.
630	Sewing machines, (decision 1471)	45 per ct.
619	" " needles for	35 per ct.
	Sextants, see Quadrants.	
1119	Shaddocks	free.
	Shafts, see Iron or Steel.	
	Shale, see Coal.	
1194	Shark skins	free.
738	Shawls, cotton, (see foot note to Cotton Clothing)	35 per ct.
739	" cotton lace, if completed by the lace maker †	40 per ct.
738	" cotton lace, if not completed by the lace maker †	35 per ct.
751	" linen lace, if completed by the lace maker †	30 per ct.

* An allowance can be made for weight of the pods as tare.—(Decision 582.)
† See foot note to Laces.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
750	Shawls, linen lace, if not completed by the lace maker*.....	40 per ct.
	" knit, of wool, worsted or animal hair, (decision 3194,) as knit goods, which see.	
	" mixed materials, see note on page 174.	
797	" silk.....	50 per ct.
776	" woolen,	
	valued not over 80 cts. per lb.....	35 cts. per lb. & 35 per ct.
	valued over 80 cts. per lb,.....	35 cts. per lb. & 40 per ct.
781	" wholly or in part of wool, worsted, or animal hair, other than *knit shawls*, or *woolen shawls*, (decisions 1585-2694) †.....	45 cts. per lb. and 40 per ct.
781	" worsted lace, (decisions 1871-2821)..	45 cts. per lb. and 40 per ct.
611	Shears, or scissors.....	35 per ct.
630	" hedge or garden, (decision 368).....	45 per ct.
611	" horse, (decision 3448).....	35 per ct.
611	" pruning.....	35 per ct.
630	" sheep, (decision 368).....	45 per ct.
1111	Sheathing felt, adhesive.....	free.
	" metal, see Metal.	
803	" paper.....	10 per ct.
	Sheep, alive, see Animals.	
	" skins, see Skins.	
1246	" wash, (decision 2426).....	20 per ct.
	Sheet metals, see the respective metals.	
	Sheeting, linen, see Flax, mauufactures of.	
	" cotton, see Cotton Cloth.	
	Sheets, willow, for making hats, see Hats.	
1051	Shellac, gum, crude.....	free.
1198	Shell-fish.....	free.
956	Shell, lac dye, crude.....	free
900	" baskets.....	25 per ct.
833	" combs.....	30 per ct.
824	" boxes, (decision 5002).....	35 per ct.
1224	" tortoise.....	free.
839	" toys.....	35 per ct.
1091	Shells, cocoa or cacao.....	free.
900	" whole or parts of, manufactured, of every description, not specially enumerated or provided for, (decision 4428).....	25 per ct.

* See foot note to Laces.

† Woolen Shawls, the principle established by the decision in the case of Friedman *vs.* Arthur, is that shawls, made partly of wool, and partly of worsted, or other materials, but of which wool is the component of chief value, or which were known commercially as woolen shawls, when the Act of 1867 was passed, are to be classified as woolen shawls, (decision 5117.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1195	Shells of every description, unmanufactured	free.
1195	" simply cleansed with acids, (decision 3843)	free.
900	" cleaned and polished by acids, or engraved, cut or ground, (decision 3813)	25 per ct.
1196	Shingle bolts	free.
640	Shingles, (decision 3699–3790)	35 cts. per 1000.
827	Ship's or box chronometers and parts thereof	free.
	Ship timber, planking and knees, see Wood.	
	" repairs and construction, see Vessels.	
	" iron and steel for, see Iron and Steel.	
	Shirtings, cotton, see Cotton Cloth.	
	" linen, see Flax, manufactures of.	
	Shirts, cotton, see Cotton Stockings, &c.	
797	" silk	50 per ct.
	" linen, see Flax, manufactures of.	
	" wool, worsted or animal hair, see Woolens.	
775	Shoddy, woolen	10 cts. per lb.
	Shoe binding, see binding.	
630	" fasteners, brass, iron or other metal, (decision 3667)	45 per ct.
	" lastings, and lacets, dutiable according to the material.	
630	" horns, brass or other metals	45 per ct.
611	" knives	35 per ct
630	" pinchers	45 per ct.
750	Shoe thread, flax or linen	40 per ct.
877	" vanps, (decision 5026)	30 per ct.
576	Shoes, horse, mule, or ox, wrought iron or steel	2 cts. per lb.
	" other, see Boots.	
645	Shooks, sugar box and packing box, wood, not specially enumerated or provided for	30 per ct.
	" other, see Staves.	
	" returned as barrels or boxes, see United States.	
604	Shot, lead	3 cts. per lb.
571	" cast iron	1¼ cts. per lb.
877	" bags and belts, leather	30 per ct.
630	" pouches, leather and metal	45 per ct.
630	Shovels, wood and metal	45 per ct.
630	" and tongs, metal	45 per ct.
647	" of wood	35 per ct.
798	Show cards, lithographed, (decision 2950) see Sample Cards	25 per ct.
1198	Shrimps, or other shell fish	free.
1175	Shrubs, not otherwise provided for	free.
1176	" for Agricultural Department or U. S. Botanical Garden	free.
647	Shuttle cocks and battledores, (decision 2842)	35 per ct.
839	same, if toys	35 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
630	Sickles, iron or steel	45 per ct.
621	Side-arms	35 per ct.
503	Sienna and sienna earths, dry	½ ct. per lb.
503	" " " " ground in oil	1½ cts. per lb.
630	Sieves, iron and wood	45 per ct.
647	" wood and hair	35 per ct.
	Silesias, (decision 4558) as Cotton Cloth.	
490	Silicate of soda, or other alkaline silicates	½ ct. per lb.
501	" soluble, (decision 3644)	25 per ct.
1200	Silk cocoons	free.
794	" partially manufactured from cocoons, or from waste silk, and not further advanced or manufactured than carded or combed silk	50 cts. per lb.
797	" all goods, wares, and merchandise, not specially enumerated or provided for, made of silk or of which silk is the component material of chief value, * (but no part wool, worsted or animal hair)	50 per ct.
797	" bags	50 per ct.
797	" beaded trimmings	50 per ct.
797	" binding, braids and bobbin, if not for hats	50 per ct.
862	" braids, suitable only for hats, bonnets and hoods	20 per ct.
1072	" bolting cloths	free.
814	" bonnets	30 per ct.
797	" buttons	50 per ct.
	" button cloth, see Button lasting, &c.	
814	" caps, as hats	30 per ct.
824	" card cases	35 per ct.
797	" cloaks	50 per ct.
797	" clothing, not specially enumerated	50 per ct.
797	" cords	50 per ct.
795	" cordennetts, see foot notes to cordennetts	30 per ct.
738	" corsets	35 per ct.
797	" crape	50 per ct.
797	" dress and piece silk	50 per ct.
797	" drawers	50 per ct.
797	" embroideries	50 per ct.
	" fancy boxes, see Boxes.	
842	" fans	35 per ct.
795	" floss, in the gum, or purified or dyed	30 per ct.
797	" gloves	50 per ct.
797	" handkerchiefs	50 per ct.
814	" hats and hoods	30 per ct.

* The Act of March 3, 1883, has the effect of *repealing* all previous enactments imposing rates of duty on silk and manufactures thereof, (decision 5676.)

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
797	Silk laces		50 per ct.
862	"	" suitable only for hats, bonnets and hoods.	20 per ct
	"	mixed with other materials, see note on page 174.	
797	"	nets and netting	50 per ct.
797	"	oil cloth	50 per ct.
	"	paintings on silk, see Arts.	
905	"	parasols	50 per ct.
	"	plush, see Plush.	
1199	"	raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way	free.
797	"	reps	50 per ct.
797	"	ribbons	50 per ct.
797	"	scarfs and ties	50 per ct.
797	"	scraps (decision 3311)	50 per ct.
795	"	sewing silk, in the gum, or purified or dyed	30 per ct.
797	"	shawls	50 per ct.
797	"	shirts	50 per ct.
797	"	shoes and slippers	50 per ct.
795	"	spun, purified or dyed	30 per ct.
797	"	stockings	50 per ct.
883	"	strings, for musical instruments (decision 4458)	25 per ct
795	"	threads or yarns, of every description, purified or dyed.	30 per ct.
795	"	thrown, in gum, not more advanced than singles, tram or organize (decision 4047)	30 per ct.
797	"	trimmings	50 per ct.
862	"	" if suitable only for hats, bonnets and hoods	20 per ct.
795	"	twist, in the gum, or purified or dyed	30 per ct.
	"	" for buttons only, see Button lastings, &c.	
905	"	umbrellas	50 per ct.
797	"	veils and veiling	50 per ct.
797	"	velvet	50 per ct.
797	"	vesting	50 per ct.
909	"	webbing, (decision 4220)	35 per ct.
795	"	yarns or threads, of every description, purified or dyed	30 per ct.
1200	"	waste (decision 3752)	free.
1201	"	worms' eggs	free.
630	Silver, articles, manufactures, or wares, not specially enumerated or provided for, composed wholly or in part of silver, whether partly or wholly manufactured		45 per ct.
1081	"	bullion	free.
1093	"	coins	free.
841	"	epaulets, galloons, laces, knots, stars, tassels, and wings	25 per ct.
630	"	foil, other than leaf metal, (decision 2674)	45 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
	Silver, German, see German silver.		
373	"	jewelry	25 per ct.
626	"	leaf, per package of 500 leaves	75 cts. per package.
1155	"	medals	free.
506	"	nitrate of, medicinal	25 per ct.
1081	"	old, as bullion	free.
1167	"	ore, (decisions 4391–2507)	free.
624	"	plated wares and articles	35 per ct.
630	"	plate	45 per ct.
1213	"	sweepings	free.
839	"	toys, (decision 1346)	35 per ct.
908	"	watches	25 per ct.
	"	and silvered wire, see Wire.	
	Similitude, classification by, see paragraph 412, & note, page 174.		
926	Sinews, for glue stock		free
	Syrups, medicinal, see Preparations.		
	"	fruit, as fruit juice, (decision 1868.)	
	"	of cane or of beet juice, see Sugars.	
747	Sisal grass		$15.00 per ton.
	" "	manufactures of, see Flax, manufactures of.	
1126	Size, gold		free.
1246	Sizing, horn pith, (decision 4750)		20 per ct.
630	Skates		45 per ct.
1202	Skeletons, and other preparations of anatomy, (decision. 3831.)		free.
	same, artificial, dutiable according to the material, (decision 3831.)		
1134	Skins, except sheep skins, and angora goat skins with the wool on		free.
1203	"	dried, salted, or pickled	free.
875	"	dressed and finished, all kinds not specially enumerated or provided for	20 per ct.
1134	"	asses, raw or unmanufactured	free.
875	"	" dressed and finished	20 per ct.
	"	bear and buffalo, as fur skins, (decision 3351.)	
875	"	bird, dressed and finished, except for millinery purposes, (decision 695)	20 per ct.
	"	" when for millinery purposes, see Feathers.	
1203	"	calf, dried, salted or pickled	free.
875	"	" tanned or tanned and dressed	20 per ct.
875	"	chamois, dressed and finished	20 per ct.
925	"	fish	free.
	"	fox, as fur skins, (decision 437.)	
1121	"	fur, all kinds, not dressed in any manner, (decisions 238-684-1489-4185)	free.

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
864	Skins,	fur, dressed, on the skin, * (decisions 1489-3640)	20 per ct.
1124	"	goat, raw †	free.
1134	"	" angora, raw, without the wool, unmanufactured	free.
	"	" " with wool on, see Wool.	
	"	goat, tanned or dressed, see Skins, Morocco.	
	"	" Chinese, as fur skins, (decision 4685.)	
1125	"	gold beaters' and moulds, (decision 352)	free
	"	goose, with down on, if not for millinery purposes, as fur skins, (decision 4974)	
	"	kangaroo, with hair on, as fur skins, (decision 3640.)	
	"	lamb, as fur skins, (decision 717–4185)	
875	"	morocco, finished	20 per ct.
876	"	for morocco tanned, but unfinished	10 per ct.
	"	sable, as fur skins, (decision 1489.)	
1191	"	sausage	free.
	"	scraps of, dutiable at same rate as the skins from which cut, (decision 4965.)	
	"	seal, as fur skins.	
1194	"	sharks	free.
	"	sheep, with wool on, see Wool. ‡	
	"	sheep, tanned and dressed, not suitable, without further manufacture, for mats or rugs, (decision 2269–2584)	20 per ct.
	"	sheep, dressed with the wool on, see foot note to goat skins above.	
	"	swann (if not for millinery purposes,) as fur skins, (decision 724.)	
545	Slate	chimney pieces	30 per ct.
545	"	mantels	30 per ct.
545	"	pencils, not covered with wood (decision 1662,)	30 per ct.
545	"	slabs for tables	30 per ct.
545	"	all other manufactures of	30 per ct.
1246	"	split in the quarry, not shipped or trimmed (decision 400)	20 per ct.

* Fur skins, with trimming or pinking sewed on the edges intended to be made into sleigh robes, being partially manufactured, classified as manufactures of fur, at 30 per ct., (decisions 3351-4201.)

† Goat skins sewed together in permanent manner, too large for use as rugs, but suitable for use as carriage or sleigh robes, classified as manufactures of fur at 30 per ct., (decision 3702.) Goat skins loosely stitched together, and susceptible of being taken apart and used as rugs, dutiable as rugs at 40 per ct., (decision 5484.)

‡ The provision in the former laws, imposing a duty on the skins *alone*, in addition to the duty on the wool thereon, has been omitted in the Act of March 3, 1883.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
630	Slates, iron, coated with mineral (decision Jan'y 9, 1860)	45 per ct.
867	" India rubber (decision 2614)	30 per ct.
540	" porcelain, plain (decision 618)	55 per ct.
539	" " decorated	60 per ct.
545	" of slate	30 per ct.
546	" roofing, (decision 2396)	25 per ct.
638	Slaths, as pickets, (decision 2045.)	20 per ct.
579	Sledges, iron or steel	2½ cts. per lb.
826	Sleighs, and parts of, (decision 3872)	35 per ct.
	Slipper carpeting and patterns, see Woolens.	
798	" patterns, engraved paper, (decision 3822)	25 per ct.
	Slippers, see Boots.	
	Smelts, as sardines, (decision 2136) see Fish.	
	Smokers' articles, viz:	
890	pipes, pipe bowls, and all smokers articles whatsoever, not specially enumerated or provided for *	70 per ct.
890	pipes, common, of clay, (not including clay pipe bowls, decision 594)	35 per ct.
813	pipe screws, bone, (decision 4925)	30 per ct.
890	canes containing pipe, (decision 3692)	70 per ct.
	cigarette paper, see Cigarettes.	
890	cigar lighters, mechanical, (decision 3067)	70 per ct.
890	cigar cases, pocket, (decision 2667)	70 per ct.
890	pouches, if suitable for smoking tobacco *only*, (decision 4258)	70 per ct.
1204	Snails	free.
1051	Snake root, crude	free.
664, 328, 401	Snuff and snuff flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented or otherwise, of all descriptions, † 50 cts. per lb. & int. rev. tax	8 cts. per lb.
423	Soap, castile	20 per ct.
424	" fancy, perfumed, and all descriptions of toilet soap	15 cts. per lb.
423	" hard and soft, all not otherwise provided for	20 per ct.
423	" laundry, slightly scented, (decision 2982)	20 per ct.
424	" shaving	15 cts. per lb.

* Wax matches in small tin boxes, (decision 2289); magic cigar stand (decision 2746), and earthenware match safe, having a small receptacle which, although adapted to the use of holding tapers or cigars, may also be used for holding small miscellaneous articles, cannot be regarded as strictly "smoker's articles," but dutiable according to material, (decision 2395.)

Smoker's tables, classified as furniture, and not as smoker's articles, (decision 4559.)

† Dealers in Snuff to pay Special Taxes, see paragraphs 316 to 319, 401 and 402. As to how snuff and snuff flour shall be packed, see paragraphs 322, 375 and 401.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1205	Soap, stocks	free.
1127	" stocks, grease for use as, not specially enumerated or provided for	free.
	Societies.	
1075	books, maps, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States *	free.
1146	life boats and life saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life	free.
1174	philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of paris, paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale †	free.
1186	regalia and gems, statutes, statuary, and specimens of sculpture, where specially imported in good faith for	

* A Library, having branches in different localities, operating however under one Board of Trustees, is a single institution, and cannot import free of duty more than two copies in one invoice (decision 2567.) Engravings forming part of a work for a Public Library, free as unbound books (decision 2549) Books for Reading Clubs free (decision 2611.) Hymn and Psalm books and other musical works, free (decision 3154.) Books for beneficial societies, and books for distribution among scholars, and at religious meetings, dutiable (decisions 38-2355-2686-2818.)

† Colored plaster casts, saturated with oil to give the plaster the appearance of composition, representing in high relief a series of scenes connected with the crucifixion, held to be free of duty when specially imported as above, but frames for such casts should be assessed with duty according to the material (decision 5303.)

Kindergarten materials or implements for the instruction of children by " object lessons," when specially imported as above, free (decision 2076.)

Magic Lantern slides for use in illustrating philosophical lectures at colleges, as philosophical instruments, free (decisions 4122-4515.)

Chemical preparations for college laboratory, free (decision 2802.)

Apparatus for Dispensary, free (decision 2831.)

The free entry of articles imported for insane asylums, hospitals, masonic and benevolent societies, refused on the ground that such societies are not of the character specified in the law (decision 3038.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Societies.—*Continued.*	
	the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning or public library in the United States*	free.
1234	paintings, statuary, fountains, and other works of art, imported expressly for presentation to religious corporations or societies	free.
	paintings, statuary and photographic pictures imported by societies for temporary exhibition, see paragraph 1241.	
	articles for permanent exhibition imported by societies, see paragraph 1242.	
	articles imported by societies for the erection of public monuments, see paragraph 1242.	
	Socks, as stockings.	
506	Soda, acetate, of, crude or refined, (decision 444)	25 per ct.
506	" arseniate	25 per ct.
485	" ash, (also see Kelp)	¼ ct. per lb.
487	" bi-carbonate of	1½ cts. per lb.
506	" carbonate of	25 per ct.
488	" caustic, or hydrate	1 ct. per lb.
507	" chlorate, (decision 4109)	25 per ct.
486	" crystals	¼ ct per lb.
488	" hydrate or caustic	1 ct. per lb.
1045	" nitrate of, or cubic nitrate	free.
486	" sal, or soda crystals	¼ ct. per lb.
513	" salicylate of, if proprietary (decision 4809)	50 per ct.
507	" " " not proprietary	25 per ct.
490	" silicate of, or other alkaline silicates	½ ct. per lb.
506	" salts of, not enumerated or provided for	25 per ct.

*The term regalia is properly applicable only to articles worn on the person or used in the hand in the performance of religious ceremonies (decision 2127.)

The following articles are by Department decisions included in the term Regalia, viz:—Monstrance (decision 3745;) Funeral Palls (decision 2230;) Cinctures and side rosaries (decision 2617;) Communion service (decision 450.)

Masquerade costumes for societies are not regalia (decisions 2677-3038.)

The following articles are *excluded* from classification as Regalia, viz: Ceremonial lamps not carried in the hand, but which remain in certain positions about the altar (decision 4312.) Immovable sanctuary lamp (decision 2290.) Altar pieces, revedos and altar vases (decisions 2649-2805.) Cassocks which may be worn on the streets (decision 4435) and Regalia not fully made up (decision 2939.)

The order of Sisters of Charity is a religious society (decision 2617.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
506	Soda, stannate of (decision 1584)	25 per ct.
489	" sulphate, known as salt cake, crude or refined, or niter cake, crude or refined, and Glauber's salts	20 per ct.
487	" super carbonate of	1½ cts. per lb.
444	" tartrate of, or rochelle salts	8 cts. per lb.
506	" uranate of (decision 4293)	25 per ct.
490	" wasser glas, or silicate of soda (decision 4710)	½ ct. per lb.
1206	Sodium	free.
507	" salicylate of (decision 3395)	25 per ct.
1246	Softening liquor (decision 3750)	20 per ct.
836	Soles, cork	25 per ct.
930	Sounds or bladders of fish	free.
630	Spades, iron or steel	45 per ct.
630	Spangles, brass or other metal (decision 2151)	45 per ct.
501	Spanish brown	25 per ct.
1051	" flies, (cantharides,) crude	free.
508	" " otherwise than crude	10 per ct.
1106	" grass or esparto, and other grasses, and pulp of, for the manufacture of paper	free.
840	Spar, adamantine, as emery	1 ct. per lb.
808	Spar ornaments and statuary	10 per ct.
1207	Sparterre, for making or ornamenting hats (decision 3199)	free.
611	Spatulas	35 per ct.
	Specimens of anatomical preparations, see Anatomy.	
	" of sculpture for societies, see Societies.	
1208	" of natural history, botany and mineralogy, when imported for cabinets or as objects of taste or science, and not for sale * (decision 1767)	free.
630	Spectacles	45 per ct.
	" cases for, dutiable according to the material.	
1080	" Brazil pebbles for, and rough pebbles for	free.
557	" glass pebble for, not rough	45 per ct.
630	Spelter, articles, manufactures, or ware, not specially enumerated or provided for, composed wholly or in part of spelter, whether wholly or partly manufactured	45 per ct.
607	" in blocks or pigs	1½ cts. per lb.
607	" in sheets	2½ cts. per lb.
	Spermaceti oil, see Oils.	
510	Spices, all ground or powdered, not specially enumerated or provided for, (decision 5314)	5 cts. per lb.

* The term specimens of natural history comprehends only articles imported for the cabinet of the naturalist, and has no application to living animals.—(Decision 3445.)

Microscopic specimens of natural history on glass, free (decision 3958.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Spices, unground, viz: cassia, cinnamon, cloves, ginger, mace, nutmegs, pepper and pimento, (see these titles)	free.
1051	" *not edible*, crude	free.
508	" " " advanced in value or condition by refining, grinding or other process of manufacture, not specially enumerated	10 per ct.
559	Spiegeleisen, iron	3-10 ct. per lb.
630	Spikes, copper or brass	45 per ct.
	" iron or steel, used in construction or repair of vessels, see Vessels.	
576	" wrought iron or steel	2 cts. per lb.
572	" cut, iron or steel	1¼ cts. per lb.
975	Spike lavender or aspic oil	free.
957	Spirits, lac	free.
515	" distilled, containing 50 per ct. anhydrous alcohol	$1 per gall.
	Spirits, distilled, see Liquors.	
	" medicinal, see Preparations.	
524	" of nitrous ether	30 cts. per lb.
500	Spirits of turpentine	20 cts. per gall.
574	Splice bars or fish plates, for railways, iron or steel	1¼ cts. per lb.
630	Spoke shaves, steel	45 per ct.
636	Spokes, wood, rough, hewn or sawed only	20 per ct.
647	" " when finished	35 per ct.
425	Sponges	20 per ct.
	Spool thread, see Cotton thread.	
647	Spools, wood	35 per ct.
630	Spoons, gold, silver or other metal	45 per ct.
624	" plated	35 per ct.
813	" horn, ivory or bone	30 per ct.
647	" wood	35 per ct.
	Sprats, as sardines, (decision 2136,) see Fish.	
	Sprigs, see Tacks.	
	Springs, dutiable according to the material.	
908	" for watches	25 per ct.
828	" " clocks	30 per ct.
1209	Spunk	free.
829	Spurs, saddlery, (decision April 12, 1871)	35 per ct.
1210	Spurs and stilts used in the manufacture of earthen, stone, and crockery ware	free.
889	Spy glasses, (decisions 4122–4515)	35 per ct.
630	Squares, brass, iron or steel	45 per ct.
813	" horn, bone, or ivory	30 per ct.
647	" wood	35 per ct.
1051	Squills, or silla, crude	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
849	Squirrel plates, being skins dressed and sewed together, (decision 4201)	30 per ct.
434	Starch, burnt	1 ct. per lb.
	" corn, residuum of, (decision 2700) as Corn-meal.	
683	" made of potatoes or corn	2 cts. per lb.
683	" rice	2½ cts. per lb.
683	" other	2½ cts. per lb.
841	Stars of gold, silver, or other metal	25 per ct.
	Statuary, statues, and casts, for societies, see Societies.	
	" see Art, works of. *	
	" if not works of art, dutiable according to the material.	
808	" and ornaments of alabaster and spar	10 per ct.
	Statuettes, of earthy substances, see China.	
1196	Stave bolts	free.
1051	Stavesacre, crude	free.
508	" otherwise than crude	10 per ct.
637	Staves, of wood, all kinds, (decision 3694)	10 per ct.
583	Stays, boiler, wrought iron or steel	3 cts. per lb.
	Steam engines, see Iron or Steel.	
1246	Stearine, (decision 5049-5091)	20 per ct.
597	Steel, not specially enumerated or provided for	45 per ct.
	Provided, That all metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, casts, or made from iron or its ores, by the crucible, Bessemer, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open hearth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable iron castings, shall be classed and denominated as steel.	
	" alloys, used as substitutes for steel tools, see Steel ingots.	
592	" angles	1¼ cts. per lb.
630	" articles, manufactured or wares, not specially enumerated or provided for, wholly or in part of steel, and wholly or partly manufactured	45 per ct.
580	" axles, and parts thereof, axle bars, axle blanks, or forgings for axles, without reference to the stage or state of manufacture	2½ cts. per lb.

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
	Steel	bands, see Steel ingots.	
	"	bars, axle, see Axles above.	
	"	" railway, see Steel railway bars.	
	"	" bars, see Steel ingots.	
810	"	beads	50 per ct.
592	"	beams, deck and bulb, and other	1¼ cts. per lb.
	"	billets, see Steel ingots.	
	"	blanks, axle, see Axles above.	
	"	" file, see Files below.	
	"	blooms or blanks for railway wheels and tires, see Steel wheels.	
	"	" see Steel ingots.	
583	"	boiler tubes, or flues, or stays, wrought	3 cts. per lb.
578	"	bolts, with or without threads or nuts, or bolt blanks	2½ cts. per lb.
	"	brads, see Tacks below.	
592	"	building forms, and other structural shapes	1¼ cts. per lb.
821	"	buttons	25 per ct.
	"	castings, see Steel ingots.	
585	"	chain or chains of all kinds, not less than ¾ inch in diameter	1¼ cts. per lb.
		less than ¾ inch, and not less than ⅝ inch in diameter	2 cts. per lb.
		less than ⅝ inch in diameter	2½ cts. per lb.
592	"	channels, car truck and other	1¼ cts. per lb.
	"	coated, see Steel sheets.	
	"	cogged ingots, see Steel ingots and Steel wheels.	
	"	cold-rolled and cold-hammered, see Steel ingots.	
592	"	columns, or parts or sections of columns	1¼ cts. per lb.
	"	connecting rods, see Steel ingots.	
	"	corrugated or crimped, see Steel sheets.	
569	"	cotton ties, or hoops for baling purposes, not thinner than No. 20 wire gauge	35 per ct.
	"	crank pins and crank shafts, see Steel ingots.	
579	"	crowbars	2½ cts. per lb.
	"	cutlery, see Cutlery.	
598	"	damage, no allowance for, in consequence of rust or discoloration to steel in any form or degree of manufacture.*	
	"	die blocks or blanks, see Steel ingots.	
594	"	fence, flat, with longitudinal ribs, for manufacture of fencing	6-10 ct. per lb.
	"	fence wire rods, see Wire rods.	

* Four cases of needles were submerged in sea water on the voyage of importation; being entirely worthless, the whole duties assessed were remitted.—(Decision 424.)

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
590	Steel	files, file blanks, rasps, and floats of all cuts and kinds, 4 inches in length and under	35 cts. per doz.
		over 4 inches in length and under 9 inches	75 cts. per doz.
		9 inches in length and under 14 inches	$1.50 per doz.
		14 inches in length and over	$2.50 per doz.
574	"	fish plates or splice bars, railway	1¼ cts. per lb.
	"	floats, see Files above.	
583	"	flues, or stays, or tubes for boilers, wrought	3 cts. per lb.
	"	forgings for axles, see Steel axles.	
577	"	forgings for vessels, steam engines, and locomotives, or parts thereof, weighing each 25 lbs. or more	2 cts. per lb.
581	"	forgings, of whatever shape, or in whatever stage of manufacture, not specially enumerated or provided for	2½ cts. per lb.
	"	galvanized, see Steel sheets.	
592	"	girders	1¼ cts. per lb.
	"	glanced, see Steel sheets.	
	"	gun molds, see Steel ingots.	
	"	hammer molds, see Steel ingots.	
579	"	hammers, blacksmiths'	2½ cts. per lb.
578	"	hinges finished, or hinge blanks	2½ cts. per lb.
	"	hoops, for baling, see Steel cotton ties.	
	"	hoops, other, see Steel ingots.	
	"	ingots or cogged ingots for railway wheels and tires, see Steel wheels.	
591	"	ingots, cogged ingots, blooms and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; bands, hoops, strips, and sheets of all gauges and widths; plates of all thicknesses and widths; steamer, crank, and other shafts; wrist or crank pins; connecting-rods and piston-rods; pressed, sheared, or stamped shapes, or blanks of sheet or plate steel, or combination of steel and iron, punched or not punched; hammer-molds or swaged steel; gun-molds, not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings, all of the above classes of steel not otherwise specially provided for, valued not over 4 cts. per lb	45 per ct.
		" over 4 cts. & not over 7 cts. per lb	2 cts. per lb.
		" over 7 cts. & not over 10 cts. per lb	2½ cts. per lb.
		" over 10 cts. per lb	3½ cts. per lb.
		Provided that on all steel bars, rods, strips, or steel sheets, of whatever shape, and on	

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
		Steel.—*Continued.*	
		all steel bars of irregular shape or section, cold-rolled, cold-hammered, or polished in any way in addition to the ordinary process of hot-rolling or hammering, there shall be paid one-fourth cent per pound, in addition to the rates provided above; and on steel circular saw plates there shall be paid one cent per pound in addition to the rate provided above.	
373	"	jewelry	25 per ct.
592	"	joists	1¼ cts. per lb.
	"	knives, see Knives.	
	"	molds, hammer and gun, see Steel ingots.	
572	"	nails, cut	1¼ cts. per lb.
582	"	nails, horse-shoe, hob, wire, and all other wrought nails, not specially enumerated or provided for	4 cts. per lb.
	"	nail wire rods, see Wire rods.	
576	"	nuts, wrought, (also see Steel bolts)	2 cts. per lb.
	"	pins, wrist or crank, see Steel ingots.	
	"	piston rods, see Steel ingots.	
584	"	pipes, or tubes, other than boiler tubes, wrought	2¼ cts. per lb.
	"	planished, see Steel sheets.	
	"	plates and circular saw plates, see Steel ingots.	
	"	polished, see Steel ingots and Steel sheets.	
592	"	posts, or parts or sections of posts	1¼ cts. per lb.
	"	pressed shapes or blanks, see Steel ingots.	
563	"	rails, flat, punched	8-10 ct. per lb.
563	"	rails, tee, weighing not over 25 pounds to the yd	9-10 ct. per lb.
561	"	railway bars, wholly or in part of steel, weighing more than 25 lbs. to the yd	$17 per ton.
574	"	railway fish plates or splice bars	1¼ cts. per lb.
	"	" wheels and tires, see Steel wheels.	
	"	rasps, see Files above.	
578	"	rivets	2½ cts. per lb.
	"	rivet wire rods, see Wire rods.	
	"	rods, connecting, piston, and other, see Steel ingots.	
	"	saw plates, circular and other, see Steel ingots.	
589	"	saws, back and hand	40 per ct.
588	"	" circular	30 per ct.
586	"	" cross cut	8 cts. per linear foot.
587	"	" mill, pit, and drag, not over 9 inches wide	10 cts. per linear ft.
		over 9 inches wide	15 cts. per linear ft.
589	"	" other than above	40 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
559	Steel, scrap, but nothing shall be deemed scrap except waste or refuse that has been in actual use and fit only to be manufactured		3-10 ct. per lb.
595	" screws, commonly called wood screws,		
		2 inches and over in length	6 cts. per lb.
		1 inch and less than 2 inches in length	8 cts. per lb.
		over ½ inch and less than 1 inch in length	10 cts. per lb.
		½ inch and less in length	12 cts. per lb.
	" screw wire rods, see Wire rods.		
	" shafts, see Steel ingots.		
	" shapes, pressed, sheared, or stamped, see Steel ingots.		
	" sheared shapes or blanks, see Steel ingots.		
565	" sheets or plates, (excepting tin plates, terne plates, and taggers' tin,) when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, an additional duty of		¾ ct. per lb.
567	" " or plates, coated with tin or lead, or with a mixture of which these metals are a component part, by the dipping, or any other process, and commercially known as tin plates, terne plates, and taggers' tin		1 ct. per lb.
567	" " corrugated or crimped		1 & 4-10 cts. per lb.
566	" sheet, polished, planished, or glanced, by whatever name designated; (also see Steel ingots.)		2 ½ cts. per lb.
576	" shoes, wrought, horse, mule, or ox,		2 cts. per lb.
	" slabs, see Steel ingots.		
579	" sledges		2½ cts. per lb.
572	" spikes, cut		1¼ cts. per lb.
576	" " wrought		2 cts. per lb.
574	" splice bars or fish plates, railway		1¼ cts. per lb.
	" sprigs, see Tacks below.		
	" stamped shapes or blanks, see Steel ingots.		
583	" stays, or flues, or tubes, for boilers, wrought		3 cts. per lb.
	" steamer shafts, see Steel ingots.		
	" strips, see Steel ingots.		
592	" structural shapes		1¼ cts. per lb.
	" swaged, see Steel ingots.		
	" tacks, brads or sprigs,		
		not exceeding 16 oz. to the 1000	2½ cts. per 1000.
		exceeding 16 oz. to the 1000	3 cts. per lb.
	" ties, cotton, see Steel cotton ties.		
	" tires, see Steel wheels.		
579	" track tools		2½ cts. per lb.
592	" **T T**		1¼ cts. per lb.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
583	Steel tubes, or flues, or stays, for boilers, wrought	3 cts. per lb.
584	" tubes, and pipes, other than boiler, wrought	2½ cts. per lb.
	" vessels, forgings for, see Steel forgings.	
576	" washers, wrought	2 cts. per lb.
579	" wedges	2½ cts. per lb.
593	" wheels and steel-tired wheels for railway purposes, whether wholly or partly finished, and steel locomotive, car, and other railway tires, or parts thereof, wholly or partly manufactured	2½ cts. per lb.
	steel ingots, cogged ingots, blooms or blanks for the same, without regard to the degree of manufacture	2 cts. per lb.
	" wire, wire rods, and articles made of wire, see Wire and Wire rods.	
	" wrist pins, see Steel ingots.	
630	Steelyards	45 per ct.
1051	Stems, crude	free.
508	" otherwise than crude	10 per ct.
557	Stereoscopes, if glass chief value	45 per ct.
798	Stereoscopic views, (decision 5574)	25 per ct.
613	Stereotype plates	25 per ct.
627	" " broken, (decision 1559)	20 per ct.
	Sticks for canes or umbrellas, see Canes or Umbrellas.	
611	Stilettos, (daggers)	35 per ct.
1210	Stilts and spurs used in manufacture of earthenware, stone and crockery ware	free.
829	Stirrups, as saddlery	35 per ct.
	Stockings, cotton, see Cotton stockings.	
750	" linen thread	40 per ct.
751	" linen, embroidered	30 per ct.
	" mixed materials, see note on page 174.	
797	" silk	50 per ct.
	" worsted or wool, not knit, see Woolens.	
	" " " " knit, see Knit goods.	
	Stoneware, see Earthenware.	
	Stone or stones, viz:	
1135	ayrstones	free.
	ballast, see Ballast.	
1246	bezoar stones	10 per ct.
1083	burr stones, in blocks, rough or unmanufactured, and not bound up in mill stones	free.
820	" " manf. or bound up into mill stones	20 per ct.
1026	chalk and cliff stone, unmanufactured	free.
1100	curling stones or quoits	free.
1246	color stones or mullers, (decision 5048)	20 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Stone or stones.—*Continued.*	
901	freestone, granite, sandstone, and all building or monumental stone, except marble, not specially enumerated or provided for, unmanufactured or undressed	$1 per ton.
	same, hewn, dressed or polished	20 per ct.
	glasscutter's stones, as grind stones, (decision 310.)	
1116	ground flint stones, flint, and flints	free.
	granite, see Freestone above.	
	green stone, an inferior marble, as marble, (decision 278.)	
852	grind stones, finished or unfinished	$1.75 per ton.
	lime stone, see Lime stone.	
	lithographic stones, see Lithographic stones.	
1148	load stones	free.
	marble, see Marble.	
	mill stones, see Burr stones above.	
1135	oil stones	free.
1246	paving stones, rough, (decision 4178)	10 per ct.
1246	" " not rough	20 per ct.
1180	polishing stones	free.
1246	" " artificial, (decision 3525)	20 per ct.
894	precious stones, not set, (but see Diamonds)	10 per ct.
1182	pumice stones	free.
1188	rotten stone	free.
	sandstone, as building stone.	
1135	whet stones or hones	free.
1003	Storax or styrax	free.
571	Stoves and plates, cast iron (decision 3587)	1¼ cts. per lb.
809 } 814 }	Straw, articles not specially enumerated or provided for	30 per ct.
741	" flax (decision 1405)	$5 per ton.
	" materials of, for hats, bonnets and hoods, see Hats.	
630	" knives, (decision March 30, 1865)	45 per ct.
1211	" unmanufactured	free.
	Stretchers for umbrellas and parasols, see Umbrellas.	
	Strings for musical instruments, see Musical instruments.	
902	" all, catgut, or any other like material, other than strings for musical instruments	25 per ct.
506	Strontia, acetate of	25 per ct.
1046	" oxide of, and proto-oxide of strontian, and strontianite, or mineral carbonate of strontia	free.
506	" salts of, not otherwise provided for.	25 per ct.
445	Strychnia or strychnine, and all salts of	50 cts. per oz.
873	Studs, jewelry, real or mock (decision 5315)	25 per ct.
1003	Styrax or storax	free.
1050	Subacetate of copper, or verdigris	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1009	Succinic acid	free.
702	Succory root	2 cts. per lb.
	Sugars and Molasses. *	
649	Sugars, all not above No. 13 Dutch standard in color, shall pay duty on their polariscopic test, as follows, viz:	
650	all sugars not above No. 13 Dutch standard, in color, all tank bottoms, syrups of cane juice or of beet juice, melada, † concentrated melada, concrete and and concentrated molasses, testing by the polariscope not above 75 degrees	1 & 40-100 cts. per lb.
	for every additional degree or fraction of a degree shown by the polariscopic test, they shall pay in addition	4-100 ct. per lb.
651	Sugars, all, above No. 13 Dutch standard, in color, shall be classified by the Dutch standard of color, and pay duty as follows, viz:	
652	above No. 13, and not above No. 16 Dutch standard	2¼ cts. per lb.
653	above No. 16, and not above No. 20 Dutch standard	3 cts. per lb.
654	above No. 20 Dutch standard	3½ cts. per lb.
	refined, when tinctured, colored, or adulterated, see Confectionery.	
655	Molasses, testing not above 56 degrees by the polariscope.	4 cts. per gall.
655	" testing above 56 degrees	8 cts. per gall.
	Sugar and syrup from Hawaiian Islands, see paragraph 370.	
1193	Sugar beet seed,	free.
1175	" cane, for planting	free.
645	" box shooks	30 per ct.
436	" grape, or glucose	20 per ct.
	" of lead, as acetate of lead, (decision 411.)	
1212	" of milk	free.
447	Sulphate of alumina	60 cts. per 100 lbs.
452	" " ammonia, (decision 1711–1896)	20 per ct.
455	" " baryta or barytes, unmanufactured	10 per ct.
456	" " baryta or barytes, manufactured	¼ ct. per lb.
466	" " copper, or blue vitriol	3 cts. per lb.
467	" " iron or copperas	3-10 ct. per lb.
	" " lime, see Plaster of Paris.	
476	" " magnesia, or Epsom salts	½ ct. per lb.
587	" " morphia or morphine	$1.00 per oz.

* The duties as prescribed on sugars, molasses and confectionery, take effect on and after June 1st, 1883, (paragraph 1253.)

† Paragraph 359 defines Melada and other products of the Sugar-cane and fixes the drawback on Refined Sugars.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY
484	Sulphate of potash	20 per ct.
1044	" " quinia	free.
489	" " soda, known as salt cake or niter cake, crude or refined	20 per ct.
	" others, see Salts.	
1015	Sulphide of antimony ore, crude, (decision 5473)	free.
1016	" " arsenic or orpiment	free.
1047	Sulphur or brimstone, not specially enumerated or provided for (decision 3082)	free.
492	" flowers of, or sublimed, (decision 3396)	$20 per ton.
491	" refined, in rolls	$10 per ton.
1048	" lac or precipitated	free.
	" ore, see Ore.	
	Sulphuret of iron, see Ore.	
1009	Sulphuric acid, or oil of vitriol	free.
520	" ether	50 cts. per lb.
1051	Sumac in leaf, crude	free.
426	" ground	3-10 ct. per lb.
426	" extract of	20 per ct.
	Sunshades, see umbrellas.	
747	Sunn, (hemp)	$15 per ton.
487	Super carbonate of soda	1½ cts. per lb.
	Suppositories, medicinal, see Preparations.	
	Surgeons' instruments, dutiable according to the material.	
630	Surgical scissors, (decision 4870)	45 per ct.
738	Suspenders, cotton	35 per ct.
750	" linen	40 per ct.
751	" " embroidered	30 per ct.
877	" leather	30 per ct.
	" mixed materials, see note on page 174.	
797	" silk	50 per ct.
	" webbing, see Webbing.	
782	" wholly or in part of wool, worsted or animal hair	30 cts. per lb. & 50 per ct.
1065	Swan's feathers and downs, for beds	free.
	" skins, see Skins.	
1213	Sweepings of silver or gold	free.
	Sweetmeats, see Fruits preserved.	
621	Swords, sword blades, and side arms	35 per ct.
	Syrups, see Sugars.	
	" fruit, as fruit juice, (decision 1868.)	
	" medicinal, see Preparations.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.

T.

	Tables and slabs, see Furniture.	
573	Tacks, brads, or sprigs, cut, not exceeding 16 oz. to 1000	2½ cts. per 1000.
	exceeding 16 oz. to 1000	3 cts. per lb.
630	" other than above	45 per ct.
	Taggers' iron, see Iron, taggers.	
567	" tin	1 ct. per lb.
	Tags, see Labels.	
571	Tailors' irons, cast	1¼ cts. per lb.
903	Tallow	1 ct. per lb.
	Talmas, see Clothing.	
1214	Tamarinds	free.
1214	" in molasses, (decision 5552)	free.
883	Tamboureens and parts, (decisions 2510-4453)	25 per ct.
839	" if toys	35 per ct.
	Tampico fiber or istle, (decisions 390-3320) as Sisal grass.	
	Tank bottoms, see Sugars.	
630	Tanner's knives, (decision 4870)	45 per ct.
523	Tannin and tannic acid	$1 per lb.
435	Tanning, extract of hemlock and other bark used for, not otherwise provided for	20 per ct.
924 } 1104 }	" articles in a crude state used in, not specially enumerated and provided for	free.
508	not crude and not otherwise provided for	10 per ct.
822	Tapers and candles, of all kinds	20 per ct.
738	Tapes, cotton	35 per ct.
877	" leather	30 per ct.
750	" linen	40 per ct.
	" " mixed materials, see note on page 174.	
797	" silk	50 per ct.
	" wool or worsted, see Woolens.	
1215	Tapioca, cassava or cassada	free.
1215	" flake, pearl, and flour (decision 3161)	free.
494	Tar, coal, crude	10 per ct.
	" " products of, see Coal-Tar.	
493	" wood	10 per ct.
704	Taraxacum or dandelion root (decision 3289)	2 cts. per lb.
1020	Tares, black	free.
	Tarlatanes, as Cotton cloth, which see	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Tarpaulings, see Flax, manufactures of.	
429	Tartaric acid	10 cts. per lb.
934	Tartar, crude, or argal or argol	free.
433	" cream of (decision 1551)	6 cts. per lb.
506	" emetic or tartrate of antimony	25 per ct.
446	" partly refined, including lees crystals	4 cts. per lb.
444	Tartrate of soda and potassa or rochelle salts	3 cts. per lb.
841	Tassels, gold, silver or other metal	25 per ct.
	" of other materials, see Cords and Tassels.	
	Teams of immigrants, see Animals.	
1216	Tea *	free.
1217	Tea plants	free.
1218	Teasels	free.
	Tecali marble, as marble (decision 2306.)	
1141	Teeth, elephants', ivory	free.
1219	" unmanufactured	free.
904	" manufactured	20 per ct.
1149	Telegraph poles (decision 1595)	free.
	" insulators, dutiable according to the material.	
	" wires, see Wire.	
889	Telescopes (decisions 4122-4515)	35 per ct.
	" disk and plate glass for, see Disks.	
1220	Terra alba, aluminous (decision 4093)	free.
1246	" " not aluminous, crude, (decisions 2485-3257-4093)	10 per ct.
1221	" japonica	free.
	" cotta, see Earthenware.	
	" sienna, see Sienna.	
	Terra umber, see Umber.	
567	Terne plates	1 ct. per lb
	Teutenegue, see Tutenegue.	
	Theatrical costumes and scenery, dutiable according to the material, (decision 4773,) but see Costumes.	
630	Thermometers, glass and metal, (but see paragraph 889)	45 per ct.
	" other, dutiable according to the material.	
813	Thimbles, bone, horn or ivory	30 per ct.
624	" plated or gilt	35 per ct.
630	" gold, silver or other metal	45 per ct.
	Thread, cotton, see Cotton thread.	
821	" buttons, cotton or linen	25 per ct.
750	" flax or linen, (decision 4877)	40 per ct.

* See Act of March 2, 1883, being an Act to prevent the importation of adulterated and spurious teas, pages 111 and 112—(Decision 5636 prescribes the regulations under said Act.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
765	Thread, grass, ramie or china grass, (decision 3621)	35 per ct.
764	" hemp, used in the manufacture of braids for hats, (decision 4317)	35 per ct.
	" lace, see Laces.	
815	" metal, file or gespinst, (decision 5642)	25 per ct.
750	" pack, flax or linen	40 per ct.
761	" seine and gilling (twine)	25 per ct.
	" silk, see Silk.	
	" stockings, see Stockings.	
998	Thyme, or organum, red or white, oil of	free.
	Tickings, bed, as Cotton cloth, which see.	
569	Ties, cotton, iron and steel, or hoops for baling purposes, not thinner than No. 20 wire guage	35 per ct.
1184	" railroad, wood, (decision 2673)	free.
797	" (scarfs) silk	50 per ct.
	" " other, see Clothing.	
543	Tiles, encaustic, glazed or not glazed, (decision 2785)	35 per ct.
881	" marble, paving	$1.10 per cubic ft.
543	" mittlach, as encaustic, (decision 2419)	35 per ct.
539	" painted, and not suitable for paving,* (decision 3705)	60 per ct.
544	" roofing and paving, not specially enumerated or provided for	20 per ct.
	Timber, see Wood.	
630	Tin, articles, manufactures, wares, not specially enumerated or provided for, composed wholly or in part of tin, whether partly or wholly manufactured	45 per ct.
1222	" in bars or blocks	free.
	" cans filled with fish, see Fish.	
629	" dross, (decision 3604)	20 per ct.
630	" foil, (decision 2674)	45 per ct.
1222	" grain or granulated	free.
	" japanned, see Japanned wares.	
1222	" ore	free.
1222	" in pigs	free.
567	" plates	1 ct. per lb.
567	" roofing, continuous, and fastened together, ready for use, (decision 1462)	1 ct. per lb.
603	" rough, or hard metal, as lead in pigs, (decision 3591)	2 cts. per lb.
506	" salts of	25 per ct.
567	" tagger and terne	1 ct. per lb.

*Ornamental Tiles for wainscotings, mantel, grate, and stove fronts, borderings, &c. where there is small liability of surface abrasion, the patterns or designs beneath the glaze differing in color from the materials which constitutes the body of the tiles, are not *paving tiles*, but dutiable as earthenware at 60 per ct. (decision 3714.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
458	Tincal, (crude borax)	3 cts. per lb.
	Tinctures, see Preparations.	
849	Tippets, fur	30 per ct.
	" other, see Clothing.	
	Tires, iron or steel, see Iron or Steel.	
	Tissues for hats, bonnets or hoods, see Hats.	
660	Tobacco, leaf, of which 85 per cent.* is of the requisite size and of the necessary fineness of texture to be suitable for wrappers, and of which more than 100 leaves are required to weigh 1 pound, if not stemmed.†	75 cts. per lb.
660	if stemmed	$1 per lb.
661	" all other, in leaf, unmanufactured, and not stemmed	35 cts. per lb.
663 } 401 }	" manufactured, of all descriptions, not specially enumerated or provided for,—	40 cts. per lb. and int. rev. tax, 8 cts. per lb.
663	" stemmed, not specially enumerated or provided for	40 cts. per lb.
662	" stems	15 cts. per lb.
665	" unmanufactured, not specially enumerated or provided for	30 per ct.
	" scraps, cuttings and clippings, as manufactured tobacco, (decision 2486,) see paragraph 376.	
867	Toile Ardoisee, articles of, resembling india rubber fabric (decision 2614)	30 per ct.
	Toilet preparations, see Preparations.	
700	Tomatoes (decision 1843)	10 per ct.
630	Tongs and shovels, iron, brass or other metal	45 per ct.
1223	Tonquin, tonqua or tonka beans	free.
	Tonics, see Preparation and Liquors.	
	Tools and implements of trade of persons arriving in the United States, see Effects.	
579	Tools, track, iron or steel	2½ cts. per lb.
818	Tooth brushes	30 per ct.
630	" picks, gold or other metal	45 per ct.
624	" " plated	35 per ct.
1246	" " quill (decision 1291)	20 per ct.
647	" " wood	35 per ct.
513	" powders	50 per ct.

*The 85 per ct. is applicable to *each* package and not to the whole number of packages.

†Dealers in Tobacco to pay "Special Taxes" see paragraphs 316 to 320–323–374–376–399–401 and 402—as to how Smoking and Chewing Tobacco shall be packed, see paragraph 375–402.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
894	Topaz, not set	10 per ct.
	Tops for furniture, see Furniture.	
	Tortoise shell, see Shell.	
1246	Touchstones	20 per ct.
744	Tow of flax or hemp	$10 per ton.
1169	" waste, for paper stock, (decision 4464)	free.
749	" yarn, green, so styled, (decision Dec. 2, 1864)	35 per ct.
1151	Toy magnets, (decision 5293)	free.
839	Toys and dolls, of any material (decisions 4384-4988-3530)	35 per ct.
	Trace chains, see Iron Chains.	
738	Tracing cloth, cotton (decision 3834)	35 per ct.
579	Track tools, iron or steel	2½ cts. per lb.
	Trade marks, protection of, see paragraph 409.	
1051	Tragacanth, gum, crude	free.
508	" " otherwise than crude	10 per ct.
804	Travelling cases, containing toilet articles, &c. (decision 3724)	35 per ct.
630	Traps, wholly or in part of metal	45 per ct.
630	Trays and waiters, gold, silver, or other metal	45 per ct.
624	" " " gilt or plated	35 per ct.
871	" " " japanned	40 per ct.
886	" " " paper maché	30 per ct
647	" " " wood, lacquered	35 per ct.
	Treacle as molasses, see Sugars.	
1175	Trees	free.
1176	" for Agricultural Department or U. S. Botanical Garden.	free.
810	Trimmings, bead and beaded silk	50 per ct.
815	" bouillons, or cannetille, metal threads, file or gespinst (decision 5642)	25 per ct.
	" coach and harness, see Saddlery.	
739	" cotton	40 per ct.
841	" epaulets, galloons, laces, knots, stars, tassels, and wings, of gold, silver or other metal	25 per ct.
	" for hats, bonnets and hoods, see Hats.	
	" lace, see Laces.	
	" linen, see Linens under title Flax.	
	" mixed materials, see note on page 174.	
797	" silk	50 per ct.
	" wool, worsted or animal hair, see Woolens.	
1049	Tripoli, (polishing powder)	free.
	Troches, see Preparations.	
630	Trowels	45 per ct.
877	Trunks, sole leather	30 per ct.
	Trusses, dutiable according to the material.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
813	Tubes, bone, horn, or ivory	30 per ct.
548	" glass, plain	40 per ct.
549	" " other than plain	45 per ct.
868	" india rubber, (decision 5016)	25 per ct.
	" iron, see Pipe.	
630	" gold, silver, or other metal except iron or steel	45 per ct.
583	" boiler, wrought iron or steel	3 cts, per lb.
584	" other than for boilers, wrought iron or steel	2½ cts. per lb.
548	Tumblers or goblets, glass, plain, molded or pressed	40 per ct.
549	" glass, other than plain *	45 per ct.
630	Tuning forks, (decision 4730)	45 per ct.
1004	Turmeric	free.
500	Turpentine, spirits of	20 cts. per gall.
	" chian, see Chian.	
1005	" Venice	free.
894	Turquoise, not set	10 per ct.
1225	Turtles	free.
607	Tutenegue in blocks or pigs	1½ cts. per lb.
607	" in sheets	2½ cts. per lb.
630	" manufactures of, not otherwise provided for	45 per ct.
630	Tweezers, gold, silver, iron, or steel	45 per ct.
	Twilled cottons, as Cotton cloth.	
738	Twine cotton, (if not cotton thread)	35 per ct.
750	" flax or linen *	40 per ct.
750	" hemp, * (decision 2572)	40 per ct.
761	" seine and gilling, (decision 4967)	25 per ct.
	Twist, silk, see Silk.	
627	Type metal	20 per ct.
613	Types, new	25 per ct.
613	" brass, (decision 1911)	25 per ct.
1226	" old, and fit only to be remanufactured	free.

* Glass tumblers smoothed by cutting or grinding, or with engraved sides, are subject to duty as glass cut, (decision 3080.)

* The difference between *yarn* and *twine*, consists in the former being a material spun for weaving with little, if any twist, while the latter is closely twisted so as to make it strong and fit for use in binding packages of merchandize and the making of seines, nets, &c., (decision 4948.) The term "linen," embraces manufactures of hemp, as well as of flax, (decision 2572.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	U.	
	Ulsters, see Clothing.	
499	Ultra marine (decisions 3361-4950)	5 cts. per lb.
503	Umber and umber earths, when dry	½ ct. per lb.
503	" " " " ground in oil	1½ cts. per lb.
	Umbrellas and parasols, and materials for, viz:—	
905	silk or alpaca	50 per ct.
905	bamboo and paper (decision 4205)	40 per ct.
905	all others	40 per ct.
1061	bamboo reeds, no further manufactured than cut into suitable lengths for sticks, for umbrellas, parasols and sun shades	free.
	cloth, for umbrellas, as manufactures of worsted (decision 1583) see Woolens.	
906	frames and sticks for umbrellas, parasols and sun shades finished or unfinished, not specially enumerated or provided for	30 per ct.
905	umbrella and parasol ribs and stretcher frames, tips, runners, handles or other parts thereof, when made in whole or in chief part of iron, steel, or any other metal (decisions 3264-3693-4505)	40 per ct
1227	sticks, crude, viz:—all partridge, hair wood, pimento, orange, myrtle and all other sticks in the rough, or no further manufactured than cut in lengths, suitable for umbrellas, parasols or sun shades (decision 4345)	free.
	Unenumerated articles, see note on page 174 and paragraphs 412 and 1246.	
	United States,	
1064	articles the growth, produce, and manufacture of the United States, when returned in the same condition as exported. Casks, barrels, carboys, bags, and other vessels of American manufacture, exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; but proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury; and if any of such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	United States.—*Continued.*	
	paid before exportation and not refunded * (decisions 2110-4105-4239-3782-3918-4260-5400)	free.
413	articles (re-imported) once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, duty equal to the tax imposed by the internal revenue laws upon such articles, (decisions 4382-5198-5388-5575.)	
1063	barrels of American manufacture, exported filled with domestic petroleum, and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty, (decisions 3460-3810)	free.
350	bags, other than of American manufacture, in which grain shall have been actually exported from the United States, may be returned *empty* to the United States, under regulations to be prescribed by the Secretary of the Treasury, (decision 5423)	free.
1074, 1060, 1176, 1096	books, maps, charts, and all other articles imported for the use of the United States and Library of Congress, provided that the price of the same did not include the duty; copper for the U. S. Mint, and plants, seeds, &c. for Botanical Gaden and Department of Agriculture	free.
	U. S. mail, importations through the mail of articles not named in free list, are dutiable except as provided in paragraphs 379-380-381.	
1050	Uranium, oxide of	free.
506	" yellow, or uranium oxyd natron, (decision 4293)	25 per ct.

* American bags, &c. exported filled with foreign products, dutiable upon return, (decision 3511.) Domestic ginghams calendered abroad, dutiable upon return, (decision 5046.) Articles manufactured from foreign dutiable materials on which drawback has been allowed, are dutiable, (decision 5200.) Record evidence of clearance waived, when value under $100, (decision 5170.) American sheep sent to Mexico for pasturage, neither the increase of value nor wool is dutiable when returned—if wool shorn it is dutiable, (decisions 2492, 4490, and 2538.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	V.	
1052	Vaccine virus	free.
798	Valentines, fancy paper, artificial flowers, &c., (decision 4629)	25 per ct.
998	Valerian, oil of	free.
1006	Valonia	free.
501	Vandyke brown	25 per ct.
1175	Vanilla plants or beans	free.
583	Varnishes, spirit	$1.32 per gall & 40 per ct.
583	" all other kinds	40 per ct.
	Vases of earthy substances, see Earthenware.	
549	" glass, cut, decorated, &c	45 per ct.
630	" brass, bronze or other metal	45 per ct.
1178	" or parts thereof, platinum, for chemical uses	free.
	" if works of art, see Art.	
1051	Vegetable fibers, dried and crude	free.
508	" " " otherwise than crude	10 per ct.
1246	" " other than dried, (decision 3457)	10 per ct.
	" ivory, see Ivory.	
	" oils, see Oils.	
1159	" substances for beds and mattresses	free.
747	" " " for cordage, not specially enumerated or provided for	$15 per ton.
	" " " for hats, bonnets and hoods, see Hats.	
1169	" " " for paper stock	free.
1007	" wax	free.
1104	Vegetables and vegetable substances, used in dyeing or tanning, in a crude state, not otherwise provided for	free.
700	" edible, in their natural state, or in salt or brine, not specially enumerated or provided for	10 per ct.
1051	Vegetables, *not edible*, and in crude condition	free.
508	" " " otherwise than crude	10 per ct.
701	" prepared or preserved, of all kinds, not otherwise provided for	30 per ct.
	Vehicles of immigrants, see Animals.	
797	Veils and veiling, silk or silk chief value, if no part wool, worsted or animal hair	50 per ct.
1228	Vellum	free.
738	" cloth, cotton (decision 3834)	35 per ct.
826	Velocipedes (decision 3283)	35 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
739	Velvet, cotton	40 per ct.
	" mixed materials, see note on page 174.	
	" ribbons, see Ribbons.	
797	" silk	50 per ct.
647	Veneers, produced by cutting (decision 1426)	35 per ct.
501	Venetian red	25 per ct.
1005	Venice turpentine	free.
1246	Venison, in carcass, (decision 2325)	10 per ct.
668	" hams	2 cts. per lb.
1050	Verdigris, or subacetate of copper	free.
1150	Vermicelli, and macaroni	free.
501	Vermillion	25 per ct.
	Vermuth, see Liquors.	
571	Vessels, cast iron, not specially enumerated or provided for.	1¼ cts. per lb.
	" glass, see Bottles.	
	" other, dutiable according to the material.	
	Vessels and Equipments, viz:	
	articles used in the construction and repair of vessels, see paragraphs 1243-1244.	
1095	copper, old, from American vessels obliged to repair in foreign port	free.
	old metal stripped from a foreign vessel in a foreign port, dutiable, (decision 1783.)	
	foreign, condemned and dismantled in a port of the U. S., old materials, not dutiable, (decision 563.)	
	old metal stripped from, when undergoing necessary repairs in U. S., not dutiable, (decisions 538 & 4135.)	
	imported in parts and put together, dutiable (decision 5444.)	
300	repairs and equipments in foreign port, to American vessels engaged in northern, north-eastern and north-western frontier trade, (except as provided in paragraph 301)	50 per ct.
	repairs and equipments necessary to vessels not engaged as above, not dutiable, (decisions 3379-4154.)	
	repairs, articles imported for repairs to foreign vessels, are dutiable, (decisions 534-657-1407.)	
	pleasure yachts, brought in other vessels, for racing purposes, not dutiable, (decision 4960.)	
	stores, dutiable when changing from the foreign to the coasting trade, (decisions 4420.)	
	merchandise and equipments from wrecked vessels, see Wrecks.	
	wrought iron for, and forgings of iron or steel for, see Iron or steel.	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Vestings, dutiable according to the material.	
496	Vesuvian, (decision 616)	35 per ct.
	Vials, see Bottles.	
506	Vichy salts, (decision 2021)	25 per ct.
507	" lozenges, (decision 1642)	25 per ct.
703	Vinegar*	7½ cts. per gall.
	" concentrated, see Acid Acetic.	
	Vinegars, medicinal and toilet, see Preparations.	
1175	Vines, all kinds, not otherwise provided for	free.
883	Violins, and parts of, (decision 4453)	25 per ct.
647	" cases for, if wood, and imported separately, (decision 2427)	35 per ct.
1086	" strings of catgut or gut cord	free.
883	" " of any other material, (decision 4453)	25 per ct.
496	Violet color, (decision 2781)	35 per ct.
1052	Virus, vaccine	free.
630	Vises, iron, steel or other metal	45 per ct.
1009	Vitriol, oil of, (sulphuric acid)	free.
466	" blue, or sulphate of copper	3 cts. per lb.
467	" green, (sulphate of iron or copperas)	3-10 ct. per lb.
506	" white, or sulphate of zinc	25 per ct.

W.

738	Wadding, cotton	35 per ct.
802	" paper	15 per ct.
854	Wads, gun, all	35 per ct.
1229	Wafers, unmedicated	free.
1246	" coverings for pills, (decision 2506)	20 per ct.
	Wafers, medicated, see Preparations.	
	Wagon blocks, see Blocks.	
647	" boxes	35 per ct.
648	" tongues, sawed only, (decision 2570)	20 per ct.
	Wagons of immigrants, see Animals.	
	Waiters, as trays, which see.	

* The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce Troy of vinegar, (paragraphs 146-703.)

Vinegar of less than the standard strength is subject to duty as if of the standard strength.—Above the standard, additional duties to be levied in proportion to such strength, (decision 2988.) Mode of testing, see decision 3136.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Walnut, see Wood.	
717	Walnuts, all kinds	3 cts. per lb.
717	" in salt and water, (decisions 3240-5098)	3 cts. per lb.
	Warps or warp yarn, cotton, see Cotton thread.	
	" silk, (decision 4047,) see Silk.	
1246	Washing crystals, (decision 4123)	20 per ct.
893	Wash blue	20 per ct.
576	Washers, wrought iron or steel	2 cts. per lb.
513	Washes, cosmetics or dentrifice	50 per ct.
907	Waste, all not specially enumerated or provided for (decision 3624)	10 per ct.
1169	" flax, fit only for paper stock (decision 4464.)	free.
1169	" cotton, for paper stock or other purposes	free.
907	" fur (decision 868)	10 per ct.
1157	" mica	free.
1169	" for paper stock	free.
1200	" silk (decision 3752)	free.
775	" woolen	10 cts. per lb.
908	Watches, watch cases, watch movements, parts of watches and watch materials not specially enumerated or provided for * (decisions 291-3163)	25 per ct.
	Watch chains, see Chains.	
908	" crystals (decision 2807)	25 per ct.
908	" dials (decision 2807)	25 per ct.
873	" keys, if jewelry, real or mock, (decision 5103)	25 per ct.
630	" " not jewelry, metal (decision 1460)	45 per ct.
	Water colors, see Paints.	
754	" proof cloth, not otherwise provided for	40 per ct.
1068	" and land fowls	free.
	Waters medicinal, see Preparations.	
	" mineral, see Mineral Waters.	
	" toilet, see Preparations.	
1007	Wax bay or myrtle, (vegetable wax)	free.
417	" bees	20 per ct.
1007	" Chinese (decision 2225)	free.
1246	" flowers, if not for millinery purposes †	20 per ct.
1007	" fossil (decision 2703)	free.
1007	" Japanese (decision 2225)	free.
1007	" mineral	free.
1246	" manufactures of, not otherwise provided for.	20 per ct.
899	" sealing	20 per ct.

* For protection of trade mark, see paragraph 409.

† Miniature stands of artificial flowers as "toys" dutiable at 35 per ct. (decision 3436.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
1246	Wax, shoemakers'	20 per ct.
822	" tapers and candles	20 per ct.
1007	" vegetable	free.
	Wearing apparel, see Clothing and Effects.	
738 } 909 }	Webbing, composed of cotton, flax, or any other materials, not specially enumerated or provided for, (decision 4220)	35 per ct.
782	" wholly or in part of wool, worsted, or animal hair	30 cts. per lb. & 50 per ct.
579	Wedges, iron or steel	2½ cts. per lb.
	Wedge-wood ware, see Earthenware.	
1051	Weeds, not edible, crude	free.
508	" " " otherwise than crude	10 per ct.
1192	Weed, sea, all other not otherwise provided for	free.
1159	" " for bed and mattresses	free.
630	Weights, brass, iron or other metal	45 per ct.
1104	Weld, (dye) crude	free.
1231	Whale bone, unmanufactured	free.
809	" " articles of, not specially enumerated or provided for	30 per ct.
	" " materials for hats, bonnets or hoods, see Hats.	
	Whale-oil, see fish oils under title Oils.	
	Wharf timber, see timber under title Wood.	
673	Wheat, 60 lbs. to bushel, paragraph 148, (including seed wheat, decision 2227)	20 cts. per bushel.
682	Wheat flour	20 per ct.
	Wheel hubs, see Blocks.	
	Wheels, iron or steel, see Iron or Steel.	
1135	Whet stones and hones	free.
	" " emery, see Emery.	
1087	Whip gut, or cat gut, unmanufactured	free.
902	" " " " " strings, other than strings for musical instruments	25 per ct.
829	Whips, as saddlery	35 per ct.
	Whiskey, see Liquors.	
	Whistles, dog, police, and drivers', (decision 2985) dutiable according to the material.	
839	" if toys, of any material, (decision 1821)	35 per ct.
557	White enamel, for manufacturing watch faces, (decision 1612) but see paragraph 908	45 per ct.
501	" enamelled, satin, and lime	25 per ct.
470	" lead, dry, or in pulp, ground or mixed in oil	3 cts. per lb.
630	" metal leaf, (decision 2906)	45 per ct.
506	" vitriol or sulphate of zinc	25 per ct.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
460	Whiting, and Paris white, dry, (decision 5374)	½ ct. per lb.
460	" " " " ground in oil	1 ct. per lb.
738	Wicks, cotton	35 per ct.
858	Wigs, (decision 1366)	35 per ct.
809	Willow, articles of, not specially enumerated or provided for	30 per ct.
885	" prepared for basket makers' use	25 per ct.
	" sheets and squares, etc., for hats, see Hats.	
648	Willows, coopers', split	20 per ct.
739	Window curtains, cotton lace	40 per ct.
	" glass, see Glass.	
446	Wine lees, or lees crystals, (decision 2489)	4 cts. per lb.
	Wines, see Liquors.	
	" medicated, see Preparations.	
841	Wings of gold, silver, or other metal	25 per ct.
630	Wire, brass, copper or other metal, except iron or steel	45 per ct.
596	Wire, Iron or Steel, *not galvanized.* *	
	smaller than No. 5, and not smaller than No. 10 wire gauge	1½ cts. per lb.
	" " 10, " " " 16 " "	2 cts. per lb.
	" " 16, " " " 26 " "	2½ cts. per lb.
	" " 26, wire gauge	3 cts. per lb.
596	Wire, iron or steel, covered with cotton, silk, or other material, and wire commonly known as crinoline, corset and hat wire shall pay 4 cts. per lb. *in addition* to the foregoing rates.	
596	Wire, iron or steel, *Galvanized*, (except fence wire.)	
	smaller than No. 5 and not smaller than No. 10 wire gauge	2 cts. per lb.
	" " 10 " " " 16 " "	2½ cts. per lb.
	" " 16 " " " 26 " "	3 cts. per lb.
	" " 26 wire gauge	3½ cts. per lb.
596	Wire cloths, iron or steel, and wire nettings, iron or steel, made in meshes, of any form, shall pay a duty equal in amount to that imposed on iron or steel wire of the same gauge, and 2 cts. per lb. *in addition* thereto.	
582	Wire nails	4 cts. per lb.
594	Wire rods, iron or steel, (fence, nail, rivet and screw,) round, in coils and loops, not lighter than No. 5 wire gauge, and valued at 3½ cts. or less per lb	6-10 ct. per lb.
594	Wire rods, flat with longitudial ribs for the manufacture of fencing	6-10 ct. per lb.
596	Wire rope and wire strand, *iron*, 1 ct. per lb. *in addition* to the rates imposed on the wire of which it is made.	

* Stubb's Birmingham wire gauge adopted by the department as the standard, (decision 2438.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
596	Wire rope and wire strand, *steel*, 2 cts. per lb. *in addition* to the rates imposed on the wire of which it is made.	
596	*Provided*, that no article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, shall pay a less rate of duty than the iron or steel wire from which it is made, either wholly or in part.	
	Wire rope for construction and repairs of vessels, see Vessels.	
1018	Witherite or carbonate of baryta..	free.
1104	Woad or pastel, (dye,) crude	free.
1008	Wood ashes and lye of	free.
501	" lake	25 per ct.
	" pulp, see Pulp.	
493	Wood tar	10 per ct.
	Woods and articles of wood, viz:	
646 } 647 }	all manufactures of wood, or of which wood is the chief component part, not specially enumerated or provided for, (decision 5242)	35 per ct.
648	all wood, unmanufactured, not specially enumerated or provided for, (decisions 343-3411-4263-4741-4958-4988-5307)	20 per ct.
	bar, Brazil and brazilletto, see Dyewoods, below.	
1062	bamboo, unmanufactured	free.
	" reeds, see Canes and umbrellas.	
636	blocks, viz: last, wagon, oar, gun, heading, and all like blocks or sticks, rough-hewn or sawed only, (decision 2576)	20 per ct.
647	same, when finished	35 per ct.
	boards, see Lumber below.	
1197	bolts, handle	free.
1196	" shingle, stave, and heading	free.
645	boxes, packing	30 per ct.
1233	boxwood, unmanufactured	free.
1233	cabinet woods, all, unmanufactured, but see Walnut, below, (decisions 2390-5271)	free.
	" " manufactured, see Furniture.	
645	casks and barrels, empty	30 per ct.
	" " " manfs. of U. S. returned, see United States.	
1233	cedar, unmanufactured	free.
	clapboards, see Lumber below.	
	corkwood or bark, see Cork.	
1051	dyewoods, expressly for dyeing, crude	free.
508	" ground or more advanced than crude	10 per ct.
498	" and logwood, extracts and decoctions of	10 per ct.
1233	ebony, unmanufactured	free.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Woods and articles of wood.—*Continued.*	
	deals, see Lumber below.	
1113	fire wood	free.
	furniture, see Furniture.	
	fustic, see dyewoods above.	
1233	grandilla, unmanufactured	free.
648	headings for barrels, no further manufactured than sawed and split (decision 3863)	20 per ct.
647	" when finished, (see Staves)	35 per ct.
1149	hoop timber, round, natural condition (decision 3627)	free.
636	" timber or poles, rough hewn or sawed only (decision 3035)	20 per ct.
647	hoops, finished (decisions 2307-3903)	35 per ct.
1137	hop poles (decision 5105)	free.
636	hubs for wheels, rough hewn or sawed only (decisions 3593-3863)	20 per ct.
647	" " " when finished	35 per ct
1233	lancewood, unmanufactured	free.
647	lasts	35 per ct.
639	laths	15 cts. per 1000 pieces.
1233	lignumvitae, unmanufactured	free.
	logs, see Timber, below.	
	logwood, see Dyewoods above.	
633	lumber, sawed boards, planks, deals and other lumber of hemlock, white wood, sycamore and basswood,* (decisions 4908-4958-5219-5380-4871.)	$1 per 1000 ft. board measure.
633	" all other articles of sawed lumber—(see provision for planed and finished lumber on next page.)	$2 per 1000 ft. board measure.
641	" clapboards† pine	$2 per 1000 pieces.

*The term "board measure," is synonymous with "inch measure," and all sawed lumber, whether under or over one inch in thickness, should be reduced to inch measure for the purpose of assessment of duty (decision 1770.) The Department has adopted the following method for the measurement of lumber (decisions 5379-5402.)

If $\frac{1}{8}$ inch and less than $\frac{3}{8}$ inch, as $\frac{1}{4}$ inch.
" $\frac{3}{8}$ " " " " $\frac{5}{8}$ " " " $\frac{1}{2}$ "
" $\frac{5}{8}$ " " " " $\frac{7}{8}$ " " " $\frac{3}{4}$ "
" $\frac{7}{8}$ " " " " $1\frac{1}{4}$ " " " 1 "
" $1\frac{1}{4}$ " " " " $1\frac{3}{4}$ " " " $1\frac{1}{2}$ "
" $1\frac{3}{4}$ " or over, in the same manner, by $\frac{1}{4}$ inch variations.

†The Department holds that 1000 pieces, of 4 feet each in length, or 4000 lineal feet, shall constitute the "1000 pieces," and that when clapboards are planed and finished, an additional duty of 50 cents per 1000 feet, board measure, for each side which may be so planed and dressed, shall be assessed thereon (decision 1265.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Wood and articles of wood.—*Continued.*	
642	lumber, clapboards, spruce	$1.50 per 1000 pieces.
633	But when lumber of *any sort* is planed or finished, *in addition* to the rates provided, shall pay as follows (decision 4709) for each side planed or finished	50 cts. per 1000 ft. board measure.
634	if planed on one side and tongued and grooved	$1 per 1000 ft. board measure.
635	if planed on two sides, and tongued and grooved	$1.50 per 1000 ft. board measure.
	" for vessels, see Vessels.	
1233	mahogany, unmanufactured	free.
	Maine, products of the forests of, see paragraphs 1238-1239.	
638	palings and pickets, (decision 3790)	20 per ct.
	planks, see Lumber below.	
1149	piling, logs with bark on, (decision 901)	free.
1232	poplar and other woods for manufacture of paper, (decision 3769)	free.
636	posts, rough hewn or sawed only	20 per ct.
1149	" fence, and rails, round and unmanufactured, (decision 4983)	free.
1051	quassia wood, (drug,) crude	free.
508	" " otherwise than crude	10 per ct.
1233	rosewood, unmanufactured	free.
1184	railroad ties, (decision 2673)	free.
1149	rafts of logs, (decision 841)	free.
1233	sandal wood, unmanufactured	free.
1233	satin wood, unmanufactnred	free.
640	shingles, (decisions 3699-3790)	35 cts. per 1000.
1149	ship timber and ship planking *	free.
1149	" knees, dressed, (decision 3602)	free.
645	shooks, (sugar box and packing box,) not specially enumerated or provided for, (decision 2226)	30 per ct.
638	slaths, as pickets and palings, (decision 2045)	20 per ct.
	spars, see Ship timber above.	
637	staves, all kinds, (decision 3694)	10 per ct.
	sticks for umbrellas and canes, see Umbrellas and Canes.	

* The term "ship timber," embraces timber to be used for the frame or keel of a vessel, or its masts or spars, and ship timber squared and ship knees dressed. The term "ship planking," is synonymous with the term "ship planks," and refers to broad pieces of sawed lumber, differing from a board only in being of greater thickness, used in the construction of ships and bearing different names, according to the parts of the ship where applied, such as "wales," "thickness," bottom blanks, &c., (decisions 3602-4347-1707.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Wood and articles of wood.—*Continued.*	
1149	telegraph poles, with or without bark, (decision 1595)	free.
1149	timber, round and unmanf'd, and logs, not specially enumerated or provided for, (decisions 901-3204-4983)	free.
	" ship, see Ship Timber above.	
631	" hewn or sawed, and timber used for spars, and building wharves *	20 per ct.
632	" squared or sided, not specially enumerated or provided for, (decisions 2406-2529)	1 ct. per cubic foot.
	" for vessels, see Vessels.	
633	walnut, black, (decision 2044)	$2 per 1000 feet, board measure.
	Wool noils and pickings, classed as wool (decisions 135-961-1404-1433.)	
	WOOL, UNMANUFACTURED, VIZ:—	
766	All wools, hair of the alpaca, goat, and other like animals, shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes:	
	CLASS 1.—CLOTHING WOOLS.	
767, 771, 770	That is to say, merino, mestiza, metz, or metis wools, or other wools of merino blood, immediate or remote, down clothing wools, and wools of like character with any of the preceding. including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three; the value whereof at the last port or place whence exported to the United States, excluding charges in such port shall be 30 cents or less per lb.	
	if unwashed	10 cts. per lb.
	if washed	20 cts. per lb.
	if scoured	30 cts. per lb.
	exceeding 30 cts. per lb.	
	if unwashed	12 cts. per lb.
	if washed	24 cts. per lb.
	if scoured	36 cts. per lb.

* Timber sawed, when not used in building wharves, is to be classed as sawed lumber, (decision 5380.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	CLASS 2.—COMBING WOOLS.	
768 } 772 } 770 }	That is to say, Leicester, Cotswold, Lincolnshire, down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also all hair of the alpaca, goat, and other like animals; the value thereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per lb. (decision 2529.)	
	if washed or unwashed, but not scoured	10 cts. per lb.
	if scoured	30 cts. per lb.
	exceeding 30 cts. per lb.	
	if washed or unwashed, but not scoured	12 cts. per lb.
	if scoured	36 cts. per lb.
	CLASS 3.—CARPET WOOLS AND OTHER SIMILAR WOOLS.	
769 } 773 } 770 }	Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere; the value whereof at the last port or place whence exported to the United States, excluding charges in such port shall be 12 cents or less per lb. (decision 2529.)	
	if washed or unwashed but not scoured	2½ cts. per lb.
	if scoured	7½ cts. per lb.
	exceeding 12 cts. per lb.	
	if washed or unwashed but not scoured	5 cts. per lb.
	if scoured	15 cts. per lb.
770	The duty upon wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than ordinary condition, as now and heretofore practiced, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substanec, shall be twice the duty to which it would be otherwise subject (decision 4777.)	
774	Wools and hair above mentioned, on the skin, the same rates as other wools, the quantity and value to be ascer-	

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	tained under such rules as the Secretary of the Treasury may prescribe * (decision 2490.)	
	Wools of different qualities in the same package—how treated—see paragraphs 141-145.	
	Woolens and Worsteds, viz:	
776	all manufactures of wool of every description, made wholly or in part of wool, not specially enumerated or provided for, (decision 3147.)	
	valued not over 80 cts. per lb.....	35 cts. per lb. & 35 per ct.
	" over 80 cts. per lb.....	35 cts. per lb. & 40 per ct.
777	all manufactures of every description, composed wholly or in part of *worsted, hair of the alpaca, goat, or other animals*, (except such as are composed in part of wool) not specially enumerated or provided for, (decisions 3514-3993-4785.)	
	valued not over 30 cts. per lb.....	10 cts. per lb. & 35 per ct.
	" over 30 cts. & not over 40 cts. per lb.—	12 cts. per lb. & 35 per ct.
	" " 40 cts. & not over 60 cts. per lb.—	18 cts. per lb. & 35 per ct.
	" " 60 cts. & not over 80 cts. per lb.—	24 cts. per lb. & 35 per ct.
	" " 80 cts. per lb...	35 cts. per lb. & 40 per ct.
	balmorals, balmoral skirts and skirting, see Balmorals.	
782	belts, binding, braid (decision 1822) and braces, wholly or in part of wool, worsted, or animal hair.—	30 cts. per lb. & 50 per ct.
862	braids, suitable only for hats, bonnets and hoods.....	20 per ct.
793	belts or felts, endless, for paper or printing machines.—	20 cts. per lb. & 30 per ct.
	blankets, see Flannels, &c. below.	
	" printers', as belts, endless, see above, (decision 4612.)	
	" gentionella, as manfs. of wool, cited above, (decision of Oct. 23, 1857.)	
	blanketing, in the piece, as manf. of wool, cited above, (decision 4271.)	
778	bunting.....	10 cts. per sq. yd. & 35 per ct.
	buttons, and button cloth, see these titles.	

* The rules for estimating the percentage of wool on the skins will be found in Department decisions 1017-1100-1159-1219-1399-1659-1666.

The provision for a separate duty on the skins, *in addition* to the duty on the wool, as in former laws, has not been reproduced in the Act of March 3, 1883.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Woolens and Worsteds, viz:—*Continued.*	
	card cloth, as manf. of wool, cited above, (decision July 29, 1861.)	
	carpets, see carpets.	
	carpeting for slippers, as a manf. of worsted, cited above, (decision 2452.)	
	coat linings, see Dress Goods below.	
776	cloths, (woolen.)	
	valued not over 80 cts. per lb	35 cts. per lb. & 35 per ct.
	" over 80 cts. per lb	35 cts. per lb. & 40 per ct.
	clothing, see Clothing.	
782	cords, and cords and tassels, wholly or in part of wool, worsted, or animal hair	30 cts. per lb. & 50 per ct.
	drawers, knit or made on frames, see Flannels, &c. below.	
	" other, as clothing.	
779	dress goods, women's and children's, coat linings, Italian cloths, and goods of like description, composed in part of wool, worsted, or animal hair. *	
	valued not over 20 cts. per sq. yd	5 cts. per sq. yd. & 35 per ct.
	" over 20 " "	7 cts. per sq. yd. & 40 per ct.
	if composed wholly of wool, worsted, or animal hair, or of a mixture of them	9 cts. per sq. yd. & 40 per ct.
	but all such goods with selvedges, made wholly or in part of other materials, or with threads of other materials introduced for the purpose of changing the classification	9 cts. per sq. yd. & 40 per ct.
	all weighing over 4 oz. per sq. yd	35 cts. per lb. & 40 per ct.
782	dress trimmings, wholly or in part of wool, worsted or animal hair, (see foot note to Trimmings below.)—	30 cts. per lb. & 50 per ct.
	embroideries on woolens, as manufactures of wool, cited above, (decisions 1942-2523.)	
	" worsted, as manufactures of worsted, cited above, (decision 1942.)	
	" if dress trimmings, (decision 3837.)	30 cts. per lb. and 50 per ct.
	felts, endless, see Belts above.	

* Figured and fancy alpacas, diagonals, mohair serges, fancy mohair, or London twills, shall be classified hereafter as women's and children's dress goods, or as assimilating thereto, under the decision of the Court in the case of Herman *vs.* Arthur. When, however, such fabrics are obviously designed for use in the manufacture of upholstery or other articles, and are not of the character sold as dress goods for women and children, they will be excluded from classification as dress goods, (decision 3237.)

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Woolens and Worsteds, viz:—*Continued.*	
777	flannels, blankets, hats of wool, (see foot notes, pages 244-245,) knit goods, and all goods made on knitting frames, balmorals, woolen and worsted yarns, composed wholly or in part of wool, worsted, or animal hair.	
	valued not over 30 cts. per lb.	10 cts. per lb. & 35 per ct.
	" over 30 cts. and not over 40 cts. per lb.	12 cts. per lb. & 35 per ct.
	" " 40 cts. and not over 60 cts. per lb.	18 cts. per lb. & 35 per ct.
	" " 60 cts. and not over 80 cts. per lb.	24 cts. per lb. & 35 per ct.
	" " 80 cts. per lb.	35 cts. per lb. & 40 per ct.
	flannels, when slightly embroidered, dutiable as flannels, (decision 1724.)	
	flannels, printers, as belts, endless, (decision 4612,) see above.	
839	dolls, in wool apparel, (decision 3530)	35 per ct.
775	flocks, woolen	10 cts. per lb.
782	fringes, wholly or in part of wool, worsted or animal hair	30 cts. per lb. & 50 per ct.
782	galloons, gimps and gorings, wholly or in part of wool, worsted, or animal hair	30 cts. per lb. & 50 per ct.
	gloves, see Gloves.	
	hats of wool, see Flannels, &c. above.	
	hosiery, see Knit goods, and Clothing.	
	Italian cloths, see Dress Goods above.	
	knit goods and all goods made on knitting frames, see Flannels, &c. above.	
	laces, if dress trimmings, see Trimmings below.	
	" other, wool, as manfs. of wool, cited above.	
	" " worsted, as manf. of worsted, cited above.	
775	mungo, woolen	10 cts. per lb.
782	nets, head, wholly or in part of wool, worsted, or animal hair	30 cts. per lb. & 50 per ct.
	plasters, corn and bunion, wool, as a manf. of wool, cited above, (decision 357.)	
775	rags, woolen	10 cts. per lb.
	rugs, see Carpets.	
	shawls, see Shawls.	
	shirts, knit or made on frames, see Flannels, &c. above.	
775	shoddy, woolen	10 cts. per lb.

PARAGRAPH OF LAW IMPOSING DUTY.		RATE OF DUTY.
	Woolens and Worsteds, viz:—*Continued.*	
	shoes, see Boots.	
	stockings, knit or made on frames, see Flannels, &c. above.	
782	suspenders, wholly or in part of wool, worsted, of animal hair	30 cts. per lb. & 50 per ct.
	tassels, see Cords and Tassels, above.	
839	toys, (decision 3530)	35 per ct.
782	trimmings for dresses, wholly or in part of wool, worsted, or animal hair *.	30 cts. per lb. & 50 per ct.
775	waste, woolen, (decision 323)	10 cts. per lb.
782	webbing, composed wholly or in part of wool, worsted, or animal hair, (decision 2455)	30 cts. per lb. & 50 per ct.
	yarns, woolen and worsted, see Flannels, &c. above.	
	Works of art, see Art.	
1129	Worm gut, manufactured or unmanufactured	free.
506	Wormwood, oil of, (absinthe)	25 per ct.
	Worsteds, see Woolens.	
	Wrecks, goods recovered from, see paragraphs 28-1237 and title vessels. †	

X.

1246	Xylonite or xylotile, (decisions 809-5018)	20 per ct.
1246	Xylidine, (decision 5538)	20 per ct.

* Worsted yak lace, although generally used for trimming dresses and cloaks, is a different article from "dress trimmings," and is dutiable as a manufacture of worsted, (decision 4360.)

† Articles, foreign or domestic, taken from wrecks in foreign waters, which have been the subject of purchase or sale, become merchandise, and are liable to duty, (decisions 338-2041-4168-4327.)

The hull, anchors, chains, sea stores, tackle, apparel, &c. of vessels wrecked in waters of the United States are not dutiable, the involuntary arrival not being regarded as an importation, (decisions 131-566-2082-2188.)

Wrecked goods subject to duty, entry allowed by appraisement; if subject to specific duties, the per centage of damage should be deducted from the quantity, and duty assessed on the remainder, (decisions 139-1312.)

Anchors and chains slipped during a storm, and recovered by other parties not dutiable, (decision September —, 1875, Baltimore.)

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
		Y.	
1235	Yams		free.
688	"	flour of, (decision 3385)	2½ cts. per lb.
1094	Yarn,	coir, (decision 3883)	free.
	"	cotton, see Cotton thread.	
749	"	flax, hemp and jute *	35 per ct.
849	"	manufactured from fur, (decision 2797)	30 per ct.
765	"	grass, ramie, or china grass, (decision 3621)	35 per ct.
795	"	or threads, silk, of every description, purified or dyed	30 per ct.
777	"	woolen or worsted—	
		valued not over 30 cts. per lb	10 cts. per lb. & 35 per ct.
		" over 30 cts. and not over 40 cts. per lb.—	12 cts. per lb. & 35 per ct.
		" over 40 cts. and not over 60 cts. per lb.—	18 cts. per lb. & 35 per ct.
		" over 60 cts. and not over 80 cts. per lb.—	24 cts. per lb. & 35 per ct.
		" over 80 cts. per lb	35 cts. per lb. & 40 per ct.
1246	Yeast cakes		20 per ct.
496	Yellow crystals (decision 523)		35 per ct.
	Yellow metal, see metal.		
		Z.	
1236	Zaffer		free.
630	Zinc, articles, manufactures, or wares, not specially enumerated or provided for, composed wholly or in part of zinc, whether partly or wholly manufactured		45 per ct.
506	"	acetate of	25 per ct.
629	"	ashes (decision 4990)	20 per ct.

* The difference between *yarn* and *twine*, consists in the former being a material spun for weaving with little, if any twist, while the latter is closely twisted so as to make it strong and fit for use in binding packages of merchandise, and the making of seines, nets, &c., (decision 4948.)

PARAGRAPH OF LAW IMPOSING DUTY.			RATE OF DUTY.
506	Zinc,	chloride of (decision 4526)	25 per ct.
607	"	in blocks	1½ cts. per lb.
629	"	dust (decision 3428)	20 per ct.
	"	metal for sheathing, see Metals.	
630	"	nails	45 per ct.
607	"	in pigs	1½ cts. per lb.
607	"	in sheets	2½ cts. per lb.
630	"	" " prepared for engraving (decision 4726)	45 per ct.
506	"	sulphate of (white vitriol.)	25 per ct.
607	"	old, worn out, fit only to be remanufactured	1½ cts. per lb.
504	"	oxide of, dry	1½ cts. per lb.
505	"	" " ground in oil	1¾ cts. per lb.
507	"	valerianate of (Reg. 1857, page 589)	25 per ct.
883	Zithers, and parts of,* (decision 4453)		25 per ct.
	Zythum, see Liquors.		

* The Court held that completed indispensable parts of musical instruments were dutiable under the provision for musical instruments (decision 4453.)

FOREIGN CURRENCIES

AND

THEIR VALUES IN UNITED STATES MONEY.

The following list of standard values of foreign currencies in the money of the United States will be used in the computation of customs duties until otherwise provided by law and regulations. See Paragraph 325.

COUNTRY.	MONETARY UNIT.	STANDARD.	VALUE IN U. S. MONEY.
Argentine Republic	Peso.	Gold and silver.	.96,5
" " (dec. 3153)	Doubloon.	Gold.	15.70
Austria	Florin	Silver	.40,1
Azores, (dec. 2401)	Milreis	Gold	.83,5
Belgium	Franc	Gold and silver.	.19,3
Bogota, (circular Jan. 1, '77)	Peso.	Gold	.96,5
Bolivia	Boliviano.	Silver	.81,2
Brazil	Milreis of 1000 reis.	Gold	.54,6
British Possessions in N. A.	Dollar	Gold	1.00
Chili	Peso.	Gold and silver.	.91,2
Central America, (circular Jan. 1, 1880)	Peso.	Silver	.83,6
China, (decision 5625)	Tael.	Silver	1.20
Cuba	Peso	Gold and silver.	.93,2
Denmark	Crown	Gold	.26,8
Ecuador	Peso.	Silver	.81,2
Egypt	Piaster	Gold	.04,9
France	Franc	Gold and silver.	.19,3
Great Britain	Pound sterling.	Gold	4.86,6½
Greece	Drachma	Gold and silver.	.19,3
German Empire	Mark	Gold	.23,8
Hayti	Gourde	Gold and silver.	.96,5
India	Rupee of 16 annas	Silver	.38,6
Italy	Lira	Gold and silver.	.19,3
Japan	Yen	Silver	.87,6
Liberia	Dollar.	Gold	1.00
Madeira, (decision 2401)	Milreis	Gold	1.00
Mexico	Dollar.	Silver	.88,2
Netherlands	Florin	Gold and silver.	.40,2
Norway	Crown	Gold	.26,8
Paraguay, (circ. Jan. 1, '75)	Peso.	Gold	1.00
Peru	Sol	Silver	.81,2
Porto Rico, (circ. Jan. 1, '75)	Peso.	Gold	.92,5
Portugal	Milreis of 1000 reis.	Gold	1.08
Russia	Rouble of 100 copecks.	Silver	.65
Sandwich Islands, (circular Jan. 1, 1877)	Dollar.	Gold	1.00
Spain	Peseta of 100 centimes.	Gold and silver.	.19,3
Spain, (decision 4866)	Dollar.		.96,5
Sweden	Crown	Gold	.26.8
Switzerland	Franc	Gold and silver.	.19.3
Tripoli	Mahbub of 20 piasters.	Silver	.73,8
Tunis, (circular Jan. 1, 1877)	Piaster of 16 caroubs.	Silver	.11,8
Turkey	Piaster.	Gold	.04,4
United States of Columbia	Peso.	Silver	.81,2
Uraguay, (circular Jan. 1, 1875, also see dec. 5083)	Patacon	Gold	.94,9
Venezuela	Bolivar	Gold and silver.	.19,3

FOREIGN WEIGHTS AND MEASURES

REDUCED TO U. S. STANDARD.

ALGERIA.

Onguyah.....4 grammes.
Hollah, (liquid).....16·66 litres.
Psa, (dry).....48 "
French system in general use.

ARGENTINE CONFEDERATION.

Quintal.....104·44 lbs. av.
Arroba.....25·35 "
Fanega.....1·5 imp. bu.

AUSTRIA.

Centner, 100 Pfund..123·50 lbs. avdp.
Mark, (gold and silver).....9 oz. troy.
Eimer, (40 maas).....14·94 wine galls.
Metze.....1·75 bu.
Klafter.....67 cubic feet.

BELGIUM, (AS FRANCE.)

BOLIVIA.

Libra, (ounce).....1·014 lbs. avdp.
Quintal.....101·44 "
Arroba of 25 lbs.....25·36 "
" of wine or spirits.6·70 imp. galls.
Gallon.....0·74
Vara.....0·927 yds.
Square Vara.....0·859 sq. yds.

BRAZIL.

Libra.....1·012 lbs. av.
Arroba.....32·38 "
Quintal.....129·54 "
Alqueire, (of Rio).....1 imp. bu.
Oitava.....55·34 grains.
In parts of the empire same as Portugal.
The French system is compulsory after 1872.

CANADA, (AS GREAT BRITAIN.)

CAPE OF GOOD HOPE, (AS GREAT BRITAIN)

CEYLON, (AS GREAT BRITAIN.)

CHILI, (AS BOLIVIA.)

CHINA.

Leang or Tael.....1·33 oz. av.
Picul.....133 lbs. av.
Catty.....1·75 "
Chih.....14·10 inch.
Chang.....11·75 feet.

COLOMBIA, (AS FRANCE.)

COSTA RICA, (AS SPAIN.)

DENMARK.

Lod.....227 grains troy.
Pound.....1·102 lbs. av.
Ship last.....2 tons.
Tonde or bbl. of grain & salt 3·8 imp. bu.
" " coal.....4·7 "
Foot.....1·03 Eng. ft.
Viertel.....1·7 imp. gall.

ECUADOR, (AS FRANCE.)

ENGLAND, (SEE GREAT BRITAIN.)

EGYPT.

Killow.....0·9120 imp. bu.
Almud.....1·151 imp. gall.
Oke of 400 drams.....2·833 lbs. av.
Gasab of 4 diras.....3 yards.
Feddan al risach.....3·208 sq. yds.

FRANCE.

Gramme.....15·432 grains av.
Kilogramme.....2·2046 lbs. av.
Quintal Metrique.....220·46 "
Tonneau.....2204·60 "
Litre, (liquid).....1·0567 qts.
Hectolitre, (liquid).....26·42 galls.
" (dry).....2·84 bus.
Metre.....39·37 in.
Kilometre.....1093¼ yards.

GERMANY.

The following are in general use throughout all of Germany:
Centner, (100 lbs.).....110·5 lbs. avdp.
Ship last, of timber.....80 cub. ft.
Scheffel, of grain.....1·5 imp. bu.
Klafter.....6 feet.
Schock.....60 pieces.
Toune, (weight).....227 lbs. avdp.
" (measure of coal).....6 bus.
Loth.....225 gr. troy.
Eimer.....18·14 galls.

GREAT BRITAIN.

Ale or beer gallon.....1·22 gall.
Wine gallon...1-6 less than imp. gall.
Imp. gallon.....1·20 gall.
" bushel.....1·03 bu.
" quarter.....8·25 "
Yard.....36 inches.

GREECE.

Oke.....2·80 lbs. avdp.
Cantar.....123·20 "
Livre.....1·05 "
Baril, (wine).....16·33 imp. gall.
Kilo.....0·114 imp. quarter.
Pike.....¾ Eng. yard.

HONG KONG, (AS CHINA.)

INDIA.

Maund of Bengal, of 40 seers } ...2·054 lbs. avdp.
Maund of Bombay.....28 "
" Madras.....25 "
Candy, of 20 maunds.....24·3 bus.
Tola.....180 grains.
Guz of Bengal.....36 inches.

ITALY, (AS FRANCE.)

JAPAN.

Picul or ton.....133⅓ lbs. avdp.
King=160 nomme.....1·33 "
Shaku=10 sung.....11·75 inches.

JAVA.

Amsterdam Pond.....1·09 lbs. avdp.
Pecul.....133 "
Catty.....1·33 "
Chang.....4 yards.

LIBERIA.

British weights and measures generally used.

MEXICO, (AS SPAIN.)

NETHERLANDS, (AS FRANCE.)

NORWAY AND SWEDEN.

Swedish Skalpond.....0·936 lbs. avdp.
Norwegian Pund.....1·100 "
Swedish Fot.....11·7 eng. inches.
Norwegian Fod.....12·02 "
Swedish Kanna.....4·6 imp. pints.
Norwegian Kaude.....3·3 "

PARAGUAY, (AS ARGENTINE CONFEDERATION.)

PERSIA.

Batman.....13·5 lbs. avdp.
Collothun.....1·809 imp. gall.
Artata.....1·809 imp. bu.
Zer.....38 inches.

PERU, (AS BOLIVIA.)

PORTUGAL.

French system compulsory after Oct. 1, 1868.

The chief old measures now in use are

Portugal—Continued.

Libra.....1·012 lbs. avdp.
Almunde of Lisbon.....3·7 imp. gall.
" Oporto.....5.6 "
Alquiere.....0·36 imp. bu.
Moio.....2·78 imp. quarter.

POLAND, (AS RUSSIA.)

PRUSSIA, (AS GERMANY.)

RUSSIA.

Berkowitz.....360 lbs. avdp.
Pood, (63 to a ton).....36 "
Chetvert.....5·77 imp. bu.
Oxhuft.....58·5 wine galls.
Anker.....9·75 "
Vedro.....2·75 imp. galls.
Arsheen.....28 inches.
Ship last.....2 tons.
Pound.....0·9 lbs. avdp.
Tchetvert.....0·7 imp. quarter.
Verst.....3500 feet.

SIAM.

Tael.....1·33 ozs. avdp.
Pical, Catty and Chang.same as Java.

SPAIN.

Quintal, (100 lbs.)....101·44 lbs. avdp.
Libra.....1·014 "
Arroba for wine.....3·5 imp. galls.
" for oil.....2·75 "
Square Vara.....1·09 vara=1 yard.
Fanega.....1·5 imp. bu.

SWEDEN, (SEE NORWAY.)

SWITZERLAND.

French system used with some changes of names and sub-divisions.

TURKEY.

Oke.....2·831 lbs. avdp.
Kintal of Constantinople of 44 Okes of 400 drachms. } 124·564 "
Kintal of Smyrna of 45 Okes of 380 drachms. } 121·025 "
Almund.....1·151 imp. gall.
Killow.....0·9120 imp. bu.
Okes=1 Cantar or Kintal 125 lbs. avdp.
39·44 Okes.....1 cwt.
180 Okes=1 Tcheke.....511.380 lbs.
1 Kilo=20 Okes.....0·36 imp. quarter.
816 Kilos.....100 "
Andaze, (cloth measure)....27 inches.

URUGUAY, (AS ARGENTINE CONFEDERATION.

VENEZULA, (AS FRANCE.)

POUNDS STERLING

REDUCED TO CUSTOM HOUSE STANDARD

AT

$4.8665 (PER PARAGRAPH 326.)

£ s.	$ cts.	£	$ cts.	£	$ cts.	£	$ cts.
1	.2433	14	68.1310	46	223.8590	78	379.5870
2	.4866	15	72.9975	47	228.7255	79	384.4535
3	.7299	16	77.8640	48	233.5920	80	389.3200
4	.9732	17	82.7305	49	238.4585	81	394.1865
5	1.2165	18	87.5970	50	243.3250	82	399.0530
6	1.4598	19	92.4635	51	248.1915	83	403.9195
7	1.7031	20	97.3300	52	253.0580	84	408.7860
8	1.9464	21	102.1965	53	257.9245	85	413.6525
9	2.1897	22	107.0630	54	262.7910	86	418.5190
10	2.4330	23	111.9295	55	267.6575	87	423.3855
11	2.6763	24	116.7960	56	272.5240	89	428.2520
12	2.9196	25	121.6625	57	277.3905	89	433.1185
13	3.1629	26	126.5290	58	282.2570	90	437.9850
14	3.4062	27	131.3955	59	287.1235	91	442.8515
15	3.6495	28	136.2620	60	291.9900	92	447.7180
16	3.8928	29	141.1285	61	296.8565	93	452.5845
17	4.1361	30	145.9950	62	301.7230	94	457.4510
18	4.3794	31	150.8615	63	306.5895	95	462.3175
19	4.6227	32	155.7280	64	311.4560	96	467.1840
£1	4.8665	33	160.5945	65	316.3225	97	472.0505
2	9.7330	34	165.4610	66	321.1890	98	476.9170
3	14.5995	35	170.3275	67	326.0555	99	481.7835
4	19.4660	36	175.1940	68	330.9220	100	486.6500
5	24.3325	37	180.0605	69	335.7885	200	973.3000
6	29.1990	38	184.9270	70	340.6550	300	1459.9500
7	34.0655	39	189.7935	71	345.5215	400	1946.6000
8	38.9320	40	194.6600	72	350.3880	500	2433.2500
9	43.7985	41	199.5265	73	355.2545	600	2919.9000
10	48.6650	42	204.3930	74	360.1210	700	3406.5500
11	53.5315	43	209.2595	75	364.9875	800	3893.2000
12	58.3980	44	214.1260	76	369.8540	900	4379.8500
13	63.2645	45	218.9925	77	374.7205	1000	4866.5000

Franc of France, Switzerland and Belgium: Lire of Italy: Drachma of Greece, and Peseta of Spain

REDUCED TO CUSTOM HOUSE STANDARD

AT

19 3/10 CENTS PER TABLE OF FOREIGN CURRENCIES.

Francs	$ cts.	Francs.	$ cts.	Francs.	$ cts.
1	.193	38	7.334	75	14.475
2	.386	39	7.527	76	14.668
3	.579	40	7.720	77	14.861
4	.772	41	7.913	78	15.054
5	.965	42	8.106	79	15.247
6	1.158	43	8.299	80	15.440
7	1.351	44	8.492	81	15.633
8	1.544	45	8.685	82	15.826
9	1.737	46	8.878	83	16.019
10	1.930	47	9.071	84	16.212
11	2.123	48	9.264	85	16.405
12	2.316	49	9.457	86	16.598
13	2.509	50	9.650	87	16.791
14	2.702	51	9.843	88	16.984
15	2.895	52	10.036	89	17.177
16	3.088	53	10.229	90	17.370
17	3.281	54	10.422	91	17.563
18	3.474	55	10.615	92	17.756
19	3.667	56	10.808	93	17.949
20	3.860	57	11.001	94	18.142
21	4.053	58	11.194	95	18.335
22	4.246	59	11.387	96	18.528
23	4.439	60	11.580	97	18.721
24	4.632	61	11.773	98	18.914
25	4.825	62	11.966	99	19.107
26	5.018	63	12.159	100	19.300
27	5.211	64	12.352	200	38.600
28	5.404	65	12.545	300	57.900
29	5.597	66	12.738	400	77.200
30	5.790	67	12.931	500	96.500
31	5.983	68	13.124	600	115.800
32	6.176	69	13.317	700	135.100
33	6.369	70	13.510	800	154.400
34	6.562	71	13.703	900	173.700
35	6.755	72	13.896	1000	193.000
36	6.948	73	14.089		
37	7.141	74	14.282		

MARK OF THE GERMAN EMPIRE,

REDUCED TO

CUSTOM HOUSE STANDARD

AT

$23\frac{8}{10}$ CENTS PER TABLE OF FOREIGN CURRENCIES.

M.	$ cts.	M.	$ cts.	M.	$ cts.
1	.238	38	9.044	75	17.850
2	.476	39	9.282	76	18.088
3	.714	40	9.520	77	18.326
4	.952	41	9.758	78	18.564
5	1.190	42	9.996	79	18.802
6	1.428	43	10.234	80	19.040
7	1.666	44	10.472	81	19.278
8	1.904	45	10.710	82	19.516
9	2.142	46	10.948	83	19.754
10	2.380	47	11.186	84	19.992
11	2.618	48	11.424	85	20.230
12	2.856	49	11.662	86	20.468
13	3.094	50	11.900	87	20.706
14	3.332	51	12.138	88	20.944
15	3.570	52	12.376	89	21.182
16	3.808	53	12.614	90	21.420
17	4.046	54	12.852	91	21.658
18	4.284	55	13.090	92	21.896
19	4.522	56	13.328	93	22.134
20	4.760	57	13.566	94	22.372
21	4.998	58	13.804	95	22.610
22	5.236	59	14.042	96	22.848
23	5.474	60	14.280	97	23.086
24	5.712	61	14.518	98	23.324
25	5.950	62	14.756	99	23.562
26	6.188	63	14.994	100	23.800
27	6.426	64	15.232	200	47.600
28	6.664	65	15.470	300	71.400
29	6.902	66	15.708	400	95.200
30	7.140	67	15.946	500	119.000
31	7.378	68	16.184	600	142.800
32	7.616	69	16.422	700	166.600
33	7.854	70	16.660	800	190.400
34	8.092	71	16.898	900	214.200
35	8.330	72	17.136	1000	238.000
36	8.568	73	17.374		
37	8.806	74	17.612		

LINEAL YARD

FROM

⅛ OF AN INCH TO 100 INCHES IN WIDTH,

REDUCED TO

SQUARE YARDS.

Inches Wide.	Square Yards	Inches Wide.	Square Yards	Inches Wide.	Square Yards
⅛	.0035	30	.8333	66	1.8333
¼	.0069	31	.8611	67	1.8611
⅜	.0104	32	.8889	68	1.8888
½	.0139	33	.9167	69	1.9166
⅝	.0174	34	.9444	70	1.9444
¾	.0208	35	.9722	71	1.9722
⅞	.0242	36	1.0000	72	2.0000
1	.02775	37	1.0277	73	2.0278
2	.0555	38	1.0555	74	2.0556
3	.0833	39	1.0833	75	2.0833
4	.1111	40	1.1111	76	2.1111
5	.1389	41	1.1389	77	2.1389
6	.1667	42	1.1667	78	2.1667
7	.1944	43	1.1944	79	2.1944
8	.2222	44	1.2222	80	2.2222
9	.2500	45	1.2500	81	2.2500
10	.2778	46	1.2777	82	2.2778
11	.3055	47	1.3055	83	2.3056
12	.3333	48	1.3333	84	2.3333
13	.3611	49	1.3611	85	2.3611
14	.3888	50	1.3888	86	2.3889
15	.4166	51	1.4166	87	2.4167
16	.4444	52	1.4444	88	2.4444
17	.4722	53	1.4722	89	2.4722
18	.5000	54	1.5000	90	2.5000
19	.5278	55	1.5277	91	2.5278
20	.5555	56	1.5555	92	2.5556
21	.5833	57	1.5833	93	2.5833
22	.6111	58	1.6111	94	2.6111
23	.6389	59	1.6388	95	2.6389
24	.6666	60	1.6666	96	2.6667
25	.6944	61	1.6944	97	2.6944
26	.7222	62	1.7222	98	2.7222
27	.7500	63	1.7500	99	2.7500
28	.7777	64	1.7777	100	2.7778
29	.8056	65	1.8055		

See authorized Tables of Weights and Measures, pages 89 and 90.

ONE METRE REDUCED TO SQUARE YARDS

FROM

½ TO 100 CENTIMETRES WIDE.

1 METRE=100 CENTIMETRES=39.37 INCHES.

Width in C. M.	Square Yards	Width in C. M.	Square Yards	Width in C. M.	Square Yards
½	.00598	34	.40664	68	.81328
1	.01196	35	.41860	69	.82524
2	.02392	36	.43056	70	.83720
3	.03588	37	.44252	71	.84916
4	.04784	38	.45448	72	.86112
5	.05980	39	.46644	73	.87308
6	.07176	40	.47840	74	.88504
7	.08372	41	.49037	75	.89700
8	.09568	42	.50232	76	.90896
9	.10764	43	.51428	77	.92092
10	.11960	44	.52624	78	.93288
11	.13156	45	.53820	79	.94484
12	.14352	46	.55016	80	.95680
13	.15548	47	.56212	81	.96876
14	.16744	48	.57408	82	.98072
15	.17940	49	.58604	83	.99268
16	.19136	50	.59800	84	1.00464
17	.20332	51	.60996	85	1.01660
18	.21528	52	.62192	86	1.02856
19	.22724	53	.63388	87	1.04052
20	.23920	54	.64584	88	1.05248
21	.25116	55	.65780	89	1.06444
22	.26312	56	.66976	90	1.07640
23	.27508	57	.68172	91	1.08836
24	.28704	58	.69368	92	1.10032
25	.29900	59	.70564	93	1.11228
26	.31096	60	.71760	94	1.12424
27	.32292	61	.72956	95	1.13620
28	.33488	62	.74152	96	1.14816
29	.34684	63	.75348	97	1.16012
30	.35880	64	.76544	98	1.17208
31	.37076	65	.77740	99	1.18404
32	.38272	66	.78936	100	1.19600
33	.39468	67	.80132		

See authorized Tables of Weights and Measures, pages 89 and 90.

RATES OF TARE

PRESCRIBED BY TREASURY DEPARTMENT IN GENERAL REGULATIONS OF 1874, PAGE 227.

In estimating the allowance for tare on all chests, boxes, cases, casks, bags, or other envelope or covering of all articles imported liable to pay any duty, where the original invoice is produced at the time of making entry thereof, and the tare shall be specified therein, the collector, if he sees fit, or the collector and naval officer, if any, if they see fit, may, with the consent of the consignees, estimate the tare according to such invoice; but in all other cases the real tare shall be allowed, and may be ascertained under such regulations as the Secretary of the Treasury may from time to time prescribe; but in no case shall there be any allowance for draught. [Section 2898 of the Revised Statutes of the U. S., 2d edition, 1878, page 561.]

Almonds	in bales	2½ per cent.
"	in bags	2 "
"	in frails	8 "
Alum	in casks	10 "
" coarse or ground	in sacks	2 pounds per sack.
Barytes		3 per cent.
Cheese	in casks or tubs	10 "
Cassia	in mats	9 "
Coffee, Rio	in single bags	1 "
" "	in double bags	2 "
" all other		actual tare.
Cinnamon	in bales	6 per cent.
Cocoa	in bags	2 "
"	in ceroons	8 "
Chicory	in bags	2 "
Copperas	in casks	10 "
Currants	in casks	10 "
Figs, [decision 5451]	in boxes	13 "
Hay, [decision 4932]	in bales	allowance for the wood.
Hemp, Manilla, [decision 5165]	in bales	4 pounds per bale.
" Hamburg, Leghorn	Trieste	5 " "
Indigo	in ceroons	10 per cent.
Iron, [decision 3513]	in rods	weight of bands to be allowed.
Jute, [decision 5206]		no allowance for weight of ropes.

RATES OF TARE—*Continued.*

Melado		11 per cent.
Nails	in bags	2 "
"	in casks	8 "
Ochre, dry	in casks	8 "
" oil	in casks	12 "
Peruvian Bark	in ceroons	10 "
Paris White	in casks	10 "
Pepper	in bags	2 "
"	in double bags	4 "
Pimento	in bags	2 "
Potatoes, [decision 5153]		allowance for dirt.
Raisins	in casks	12 per cent.
"	in boxes	25 "
"	in half boxes	27 "
"	in quarter boxes	29 "
"	in frails	4 "
Rice	in bags	2 "
Spanish Brown, dry	in casks	10 "
" " oil	in casks	12 "
Sugar, [decision 5456]	in hogsheads	12½ "
"	in tierces	12 "
"	in barrels	10 "
"	in boxes	14 "
"	in bags	2 "
"	in mats	2½ "
Salt, fine	in sacks	3 pounds per sack.
" coarse or ground alum	in sacks	2 " "
Teas from China or Japan		duty on net pounds per invoice.
" all others		actual tare by weight.
Tobacco, leaf	in bales	10 pounds per bale.
" "	in bales, with extra covers	12 " "
Whiting	in casks	10 per cent.
Zinc, sheet, [decision 4102]		weight of silos to be allowed.

"The tares, as above, is that uniformly allowed in all ports of the United States when the actual tare is not claimed by the importer at the time of entry." [Decision 5109.]

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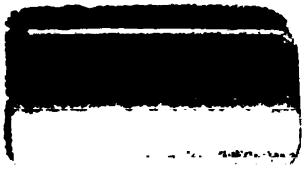
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